M/S ADITYA INFRACOMP PRIVATE LIMITED.
Aditya Arcade, Andhra Bank Building
Exhibition Road
Patna-800001

STATEMENT OF PROFIT & LOSS ACCOUNT
AS ON 31ST MARCH, 2016

Particulars	Note No	As on 31.03.2016 *(Amount)*	As on 31.03.2015 *(Amount)*
INCOME :			
Revenue from operations	15	4,000,000.00	252,175.00
Other Income	16	15,450.00	35,895.85
Total :		4,015,450.00	288,070.85
EXPENSES :			
Change in Inventory	17	(17,937,908.25)	(28,977,085.00)
Cost of building construction	18	16,048,405.00	23,181,668.00
Employee benefit expense	19	450,000.00	870,000.00
Financial costs	20	2,645,858.30	1,186,291.18
Depreciation and amortization expense	9	312,810.00	398,881.99
Other expenses	21	1,657,372.00	1,790,649.60
Total :		3,176,537.05	(1,549,594.23)
NET PROFIT BEFORE TAX		838,912.95	1,837,665.08
TAX EXPENSES			
(a) Current Tax			
Provision for Tax		282,533.00	635,578.00
Tax Related to Ealier Years		(21,609.00)	27,419.00
(b) Deferred Tax	22		
Deferred Tax Liability		(18,318.00)	(32,863.00)
NET PROFIT / (LOSS) AFTER TAX		596,306.95	1,207,531.08
EARNING PER SHARE	23		
Basic EPS		6.63	13.42
Diluted EPS		6.63	13.42
Significant Accounting Policies	1		
Notes on Financial Statements	1 to 26		

As per our attached report of even date.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N. 004285C

(CA S.K. SINGHANIA)
Partner
M.No.095354

Place : Patna
Date : 01.09.2016

For M/S ADITYA INFRACOMP PRIVATE LIMITED

Aditya Infracomp Pvt. Ltd.
Director
Deepak Agarwal
DIN. 01664877

Aditya Infracomp Pvt. Ltd.
Director
Director
Vijay Kumar Agarwal
DIN. 06405056

A. K. Salampuria & Associates, PATNA, Chartered Accountants

M/S ADITYA INFRACOMP PRIVATE LIMITED.

Aditya Arcade, Andhra Bank Building
Exhibition Road
Patna-800001

NOTES FORMING PARTS OF ACCOUNTS

Particulars	As on 31.03.2016 (Amount)	As on 31.03.2015 (Amount)
NOTE - 15		
REVENUE FROM OPERATION		
Sale	4,000,000.00	252,175.00
Total :	4,000,000.00	252,175.00
NOTE - 16		
OTHER INCOME		
Cancellation Charges	15,450.00	-
Discount Received	-	35,895.85
Total :	15,450.00	35,895.85
NOTE - 17		
CHANGES IN INVENTORY		
(A) CHANGES IN INVENTORY OF FINISHED GOODS		
Closing Stock	4,245,197.00	6,367,795.00
Less : Opening Stock	6,367,795.00	6,367,795.00
Total (A) :	(2,122,598.00)	-
(B) CHANGES IN INVENTORY OF W.I.P		
Closing Stock	49,037,591.25	28,977,085.00
Less : Opening Stock	28,977,085.00	-
Total (B) :	20,060,506.25	28,977,085.00
Total (A+B) :	17,937,908.25	28,977,085.00
NOTE - 18		
COST OF BUILDING CONSTRUCTION		
Bricks	2,039,471.00	-
Cements	2,340,250.00	4,935,785.00
Electric Materials	138,299.00	-
Iron Bars & Rods	3,629,607.00	11,758,716.00
Labour Charges	2,728,500.00	324,481.00
Sanitary Materials	479,273.00	118,880.00
Stone Chips & Sand	3,619,307.00	5,993,806.00
Digital Map & Soil Testing	-	50,000.00
Shutter	995,248.00	-
Misc Expenses	78,450.00	-
Total :	16,048,405.00	23,181,668.00

A.K. Salampuria & Associates * Chartered Accountants * PATNA

M/S ADITYA INFRACOMP PRIVATE LIMITED.
Aditya Arcade, Andhra Bank Building
Exhibition Road
Patna-800001

NOTES FORMING PARTS OF ACCOUNTS

Particulars	As on 31.03.2016 (Amount)	As on 31.03.2015 (Amount)
NOTE - 19		
EMPLOYEE BENEFIT EXPENSES		
Salary & Wages	450,000.00	870,000.00
Total :	450,000.00	870,000.00
NOTE - 20		
FINANCIAL COST		
Interest Paid to Unsecured Loan	400,137.00	378,827.00
Interest Paid on OD Account	2,176,730.00	721,961.00
Interest Paid on Car Loan	68,991.30	85,503.18
Total :	2,645,858.30	1,186,291.18
NOTE - 21		
OTHER EXPENSES		
SELLING & ADMINISTRATIVE EXPENSES		
Electricity Charges	84,635.00	139,091.00
Director Salary	864,000.00	864,000.00
Rent	90,000.00	-
Printing & Stationary Expenses	575.00	-
Advertisement Expenses	81,480.00	347,880.00
Architect Fee	56,667.00	-
Audit Fees	46,000.00	39,900.00
Legal & Documentaion Charges	25,500.00	2,000.00
Computer Expenses	18,000.00	-
Repair & Maintainence	106,658.00	40,871.00
Insurance	65,138.00	38,280.00
Filling fees	6,500.00	19,508.00
Printing & Stationary	-	2,250.00
Bank Charge	77,949.00	122,752.60
Power and fuel	-	6,013.00
Interest Paid on Service tax	492.00	-
Interest Paid on TDS	2,235.00	-
Misc Expenses	-	74.00
Telephone Expenses	126,743.00	90,682.00
Service Tax Written Off	-	72,548.00
Preliminary Expenses	4,800.00	4,800.00
Total :	1,657,372.00	1,790,649.60

NOTE - 22

DEFERRED TAX

The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet date in accordance with Accounting Standard AS-22 on " Accounting for taxes on income " . At each balance sheet date, carrying amount of deferred asset / liability shall be reviewed and the necessary adjustments to asset or liability shall be made. There is no Fixed assets in the the Company therefore there is no timing difference hence no treatment of deferred tax has been made in the books.

DEFERRED TAX LIABILITIES/(ASSETS)		
Opening Deferred Tax Liabilities/ (Assets)	(70,115.00)	(37,252.00)
Related to fixed Assets		
Add: Defrred Tax Liability Provision during the year	(18,318.00)	(32,863.00)
Closing Deferred Tax Liabilities/(Assets)	(88,433.00)	(70,115.00)
Disallowance to the Income Tax Act, 1961	-	-
Net Deferred Tax Liabilities	(88,433.00)	(70,115.00)

V. K. Salampuria & Associates * Chartered Accountants * PATNA

M/S ADITYA INFRACOMP PRIVATE LIMITED.
Aditya Arcade, Andhra Bank Building
Exhibition Road
Patna-800001

NOTES FORMING PARTS OF ACCOUNTS

(In Rs.)

Particulars	As on 31.03.2016 (Amount)	As on 31.03.2015 (Amount)
NOTE - 23		
EARNING PER SHARE (EPS)		
(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders	596,306.95	1,207,531.08
(ii) Weighted average number of Equity Shares used as denominator for calcuating EPS	90,000	90,000
iii) Basic Earning per share	6.63	13.42
Diluted Earning per share	6.63	13.42
(iv) Face Value per Equity Share	10.00	10.00

NOTE - 24

RELATED PARTY DISCLOSURES

As per Accounting Standard 18, the disclosures of transaction with the related parties are given below:

(a) List of related parties where control exits and related parties with whome transctions have taken place and relationships:

Name of Related Party	Transaction	Nature of Transaction
Associate Companies/Concerns	Nil	Nil
Key Management Personnel		
Sanjay Kumar	280,000.00	Interest Paid on Unsecred Loan
Deepak Agarwal	240,000.00	Directors Salary
Vijay Kumar Agarwal	240,000.00	Directors Salary
Sanjay Kumar	384,000.00	Directors Salary
Relative of key Management Personnel		
Pallavi Agrawal	1,500,000.00	Loan Taken
Pallavi Agrawal	20,137.00	Interest Paid on Unsecred Loan

NOTE - 25

Previous year figure has been regrouped & rearranged wherever necessary

NOTE - 26

Claims and contingent liabilities against the company not acknowledged as debts.

SIGNED HEREWITH FROM NOTE 1 TO 26
AS PER OUR ATTACHED REPORT OF EVEN DATE.

For **A.K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004285C

Place : Patna
Date : 01.09.2016

(CA S.K. SINGHANIA)
Partner
M.No.95354

A.K. Salampuria & Associates * Chartered Accountants * PATNA

For and on behalf of Board of Directors
For M/S ADITYA INFRACOMP PRIVATE LIMITED

Aditya Infracomp Pvt. Ltd.
Director
Deepak Agarwal
DIN. 01664877

Aditya Infracomp Pvt. Ltd.
Director
Vijay Kumar Agarwal
DIN. 06405056

M/S ADITYA INFRACOMP PRIVATE LIMITED

Aditya Arcade, Andhra Bank Building
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COMPUTATION OF DEPRECIATION AS PER INCOME TAX ACT, 1961

ANNEXURE	:	**A**
Ass. Yr.	:	2016-2017
Acc. Yr.	:	2015-2016
Form No.	:	3 CD
Clause No.	:	18

(In Rs.)

Description of Assets/ Block of Assets	Rate of Depreciation	Actual Cost or W.D.V.	Addition during the year		Sales/ Transfer	Total	Depreciation Allowable	W.D.V. at the end of the year
			Up to 30.09.2015	After 30.09.2015				
1. Car	15%	891,257.29	-	-	-	891,257.29	133,689.00	757,568.29
2. Plant & Machinery	15%	596,567.00	-	-	-	596,567.00	89,485.00	507,082.00
3. Air conditioner	15%	93,472.43	38,037.00	-	-	131,509.43	19,726.00	111,783.43
4. Vibrator Machinery	15%	20,948.00	-	-	-	20,948.00	3,142.00	17,806.00
5. CCTV Camera	15%	3,931.00	-	-	-	3,931.00	590.00	3,341.00
6. Generator	15%	29,767.00	-	-	-	29,767.00	4,465.00	25,302.00
7. Refrigerator	15%	6,012.01	-	-	-	6,012.01	902.00	5,110.01
		1,641,954.72	38,037.00	-	-	1,679,991.72	251,999.00	1,427,992.72
8. Furniture & Fixture	10%	7,699.57	-	-	-	7,699.57	770.00	6,929.57
		7,699.57	-	-	-	7,699.57	770.00	6,929.57
9. LCD M[illegible]ar	60%	1,277.20	-	-	-	1,277.20	766.00	511.20
		1,277.20	-	-	-	1,277.20	766.00	511.20
Total :		1,650,931.50	38,037.00	-	-	1,688,968.50	253,535.00	1,435,433.50

