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

STATEMENT OF PROFIT & LOSS ACCOUNT
AS ON 31st MARCH, 2015

Particulars	Note No	As on 31.03.2015 *(Amount)*	As on 31.03.2014 *(Amount)*
INCOME :			
Revenue from operations	15	252,175.00	55,722,175.00
Discount Recived		35,895.85	-
Total :		288,070.85	55,722,175.00
EXPENSES :			
Change in Inventory	16	-28,977,085.00	14,615,566.23
Cost of building construction	17	23,181,668.00	35,290,089.98
Employee benefit expense	18	870,000.00	625,000.00
Financial costs	19	1,186,291.18	312,095.17
Depreciation and amortization expense	9	398,881.99	357,362.00
Other expenses	20	1,790,649.60	1,273,584.75
Total :		-1,549,594.23	52,473,698.13
NET PROFIT BEFORE TAX		1,837,665.08	3,248,476.87
TAX EXPENSES			
(a) Current Tax			
Provision for Tax		635,578.00	1,050,000.00
Tax Related to Ealier Years		27,419.00	2,865.00
(b) Deferred Tax	21		
Deferred Tax Liability		-32,863.00	-25,294.00
NET PROFIT / (LOSS) AFTER TAX		1,207,531.08	2,220,905.87
EARNING PER SHARE	22		
Basic EPS		14.55	44.42
Diluted EPS		13.42	44.42
Significant Accounting Policies	1		
Notes on Financial Statements	1 to 25		

As per our attached report of even date.

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

Place : Patna
Date : 26.08.2015

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

For M/S ADITYA INFRACOMP PRIVATE LIMITED

Aditya Infracomp Pvt. Ltd.
Director
Deepak Agarwal
DIN. 01864877

Director

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

Director

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 31.03.2015 (Amount)	As on 31.03.2014 (Amount)
NOTE - 15		
REVENUE FROM OPERATION		
Sale	252,175.00	55,722,175.00
Work-in-progress	-	-
Total :	252,175.00	55,722,175.00
NOTE - 16		
CHANGES IN INVENTORY		
(A) CHANGES IN INVENTORY OF FINISHED GOODS		
Closing Stock	6,367,795.00	6,367,795.00
Less : Opening Stock	6,367,795.00	6,367,795.00
Total (A) :	-	-
(B) CHANGES IN INVENTORY OF W.I.P		
Closing Stock.	28,977,085.00	20,983,361.23
Less : Opening Stock	-	-20,983,361.23
Total (B) :	28,977,085.00	-14,615,566.23
Total (A+B) :	28,977,085.00	
NOTE - 17		
COST OF BUILDING CONSTRUCTION		
Bricks	-	1,526,989.00
Cements	4,935,785.00	3,485,190.00
Electric Materials	-	2,346,649.13
Iron Bars & Rods	11,758,716.00	2,692,119.00
Labour Charges	324,481.00	2,359,700.00
Sanitary Materials	118,880.00	1,154,004.00
Stone Chips & Sand	5,993,806.00	4,429,230.00
Digital Map & Soil Testing	50,000.00	-
Alluminium Material	-	1,312,104.00
Door material	-	853,778.00
Fire Equipments	-	317,793.00
Furniture	-	183,646.00
Lift materials	-	2,273,000.00
Paint materials	-	2,230,616.00
Plumbering materials	-	865,246.00
Glass material	-	337,763.85
Electric panel	-	104,000.00
Sintex Tank	-	190,089.00
DG set	-	470,000.00
Swimming Pool and Park Developing	-	5,800,000.00
Tiles and granite	-	811,403.00
Water proofing	-	1,111,770.00
Transformer Set	-	435,000.00
Total :	23,181,668.00	35,290,089.98

Jajodia Jajodia & 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 31.03.2015 (Amount)	As on 31.03.2014 (Amount)
NOTE - 18		
EMPLOYEE BENEFIT EXPENSES		
Salary & Wages	870,000.00	625,000.00
Total :	870,000.00	625,000.00
NOTE - 19		
FINANCIAL COST		
Interest Paid to Unsecured Loan	378,827.00	203,621.00
Interest Paid on OD Account	721,961.00	-
Interest Paid on Car Loan	85,503.18	108,474.17
Total :	1,186,291.18	312,095.17
NOTE - 20		
OTHER EXPENSES		
SELLING & ADMINISTRATIVE EXPENSES		
Electricity Charges	139,091.00	15,052.00
Generator Expenses	-	3,600.00
Director Salary	864,000.00	180,000.00
Rent	-	27,000.00
Printing & Stationary Expenses	-	2,090.00
Office Expense	-	8,241.00
Travelling & Conveyance Expenses	-	10,048.00
Advertisement Expenses	347,880.00	-
Audit Fees	39,900.00	33,708.00
Legal & Documentaion Charges	2,000.00	317,210.50
Bank Charges	-	3,406.00
Repair & Maintainence	40,871.00	164,018.00
Insurance- Car	38,280.00	32,875.00
Freight and cartage	-	28,550.00
Filling fees	19,508.00	43,000.00
Entry tax	-	159,065.00
Printing & Stationary	2,250.00	-
Bank Charge	122,752.60	-
Power and fuel	6,013.00	145,084.00
Interest Paid on Service tax	-	7,404.00
Misc Expenses	74.00	41,500.00
Sundry Balances Written Off	-	8,500.00
Telephone Expenses	90,682.00	21,293.00
Interest & Penalty for late filing of TDS	-	10,141.00
Service Tax Written Off	72,548.00	-
ISO Certificate Fees	-	7,000.00
Preliminary Expenses	4,800.00	4,800.00
R/off	-	-0.75
Total :	1,790,649.60	1,273,584.75

NOTE - 21

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)	(37,252.00)	(11,958.00)
Related to fixed Assets		
Add: Defrred Tax Liability Provision during the year	(32,863.00)	(25,294.00)
Closing Deferred Tax Liabilities/(Assets)	(70,115.00)	(37,252.00)
Disallowance to the Income Tax Act, 1961		
Net Deferred Tax Liabilities	(70,115.00)	(37,252.00)

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

(In Rs.)

Particulars	As on 31.03.2015 (Amount)	As on 31.03.2014 (Amount)
NOTE - 22		
EARNING PER SHARE (EPS)		
(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders	1,207,531.08	2,220,905.87
(ii) Weighted average number of Equity Shares used as denominator for calcuating EPS	82,986	50,000
(iii) Basic Earning per share	14.55	44.42
Diluted Earning per share	13.42	44.42
(iv) Face Value per Equity Share	10.00	10.00

NOTE - 23
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		
Key Management Personnel		
Deepak Agarwal	500,000.00	Loan Re-payment
Vijay Kumar Agarwal	1,000,000.00	Loan Re-payment
Sanjay Kumar	200,000.00	Loan Re-payment
Sanjay Kumar	280,000.00	Interest 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		
Rakhi Agarwal	900,000.00	Loan Re-payment
Rakhi Agarwal	98,827.00	Interest

NOTE - 24
Previous year figure has been regrouped & rearranged wherever necessary

NOTE - 25
Claims and contingent liabilities against the company not acknowledged as debts.

SIGNED HEREWITH FROM NOTE 1 TO 25
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.95354

Place : Patna
Date :26.08.2015

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

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

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

A.K. Salampuria & Associates Chartered Accountants PATNA