M/S ADITYA INFRACOMP PRIVATE LIMITED.

Aditya Arcade, Andhra Bank Building
Exhibition Road
Patna-800001

STATEMENT OF PROFIT & LOSS ACCOUNT
AS ON 31st MARCH, 2017

Particulars	Note No	As on 31.03.2017 *(Amount)*	As on 31.03.2016 *(Amount)*
INCOME :			
Revenue from operations	15	3,000,000.00	4,000,000.00
Other Income	16	12,592.29	15,450.00
Total :		3,012,592.29	4,015,450.00
EXPENSES :			
Change in Inventory	17	(28,220,846.78)	(17,937,908.25)
Cost of building construction	18	24,274,756.22	16,048,405.00
Employee benefit expense	19	450,000.00	450,000.00
Financial costs	20	2,502,232.00	2,645,858.30
Depreciation and amortization expense	9	517,168.67	312,810.00
Other expenses	21	1,470,641.50	1,657,372.00
Total :		993,951.61	3,176,537.05
NET PROFIT BEFORE TAX		2,018,640.68	838,912.95
TAX EXPENSES			
(a) Current Tax			
Provision for Tax		672,282.00	282,533.00
Tax Related to Ealier Years		-	(21,609.00)
(b) Deferred Tax	22		
Deferred Tax Liability		(40,331.00)	(18,318.00)
NET PROFIT / (LOSS) AFTER TAX		1,386,689.68	596,306.95
EARNING PER SHARE	23		
Basic EPS		15.41	6.63
Diluted EPS		15.41	6.63
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 : 17.08.2017

For **M/S ADITYA INFRACOMP PRIVATE LIMITED**

Aditya Infracomp Pvt. Ltd.
Director
Deepak Agarwal
DIN. 01604897

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

A. K. Salampuria & Associates Chartered Accountants RATNA

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

NOTES FORMING PARTS OF ACCOUNTS

Particulars	As on 31.03.2017 (Amount)	As on 31.03.2016 (Amount)
NOTE - 15		
REVENUE FROM OPERATION		
Sale	3,000,000.00	4,000,000.00
Total :	3,000,000.00	4,000,000.00
NOTE - 16		
OTHER INCOME		
Profit on Sale of Car	12,592.29	-
Cancellation Charges	-	15,450.00
Total :	12,592.29	15,450.00
NOTE - 17		
CHANGES IN INVENTORY		
(A) CHANGES IN INVENTORY OF FINISHED GOODS		
Closing Stock	2,122,598.50	4,245,197.00
Less : Opening Stock	4,245,197.00	6,367,795.00
Total (A) :	(2,122,598.50)	(2,122,598.00)
(B) CHANGES IN INVENTORY OF W.I.P		
Closing Stock	79,381,036.53	49,037,591.25
Less : Opening Stock	49,037,591.25	28,977,085.00
Total (B) :	30,343,445.28	20,060,506.25
Total (A+B) :	28,220,846.78	17,937,908.25
NOTE - 18		
COST OF BUILDING CONSTRUCTION		
Bricks	2,358,172.00	2,039,471.00
Cements	3,937,410.00	2,340,250.00
Door Material	565,076.00	-
Electric Materials	1,305,720.42	138,299.00
Iron Bars & Rods	4,986,237.80	3,629,607.00
Labour Charges	1,432,900.00	2,728,500.00
Paint Material	514,700.00	-
Plumbering Material	2,100,082.00	-
Sanitary Materials	174,590.00	479,273.00
Stone Chips & Sand	2,910,220.00	3,619,307.00
Tiles & Granite	3,704,103.00	-
Shutter	-	995,248.00
Misc Expenses	285,545.00	78,450.00
Total :	24,274,756.22	16,048,405.00

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 31.03.2017 (Amount)	As on 31.03.2016 (Amount)
NOTE - 19		
EMPLOYEE BENEFIT EXPENSES		
Salary & Wages	450,000.00	450,000.00
Total :	450,000.00	450,000.00
NOTE - 20		
FINANCIAL COST		
Interest Paid on Unsecured Loan	533,200.00	400,137.00
Interest Paid on OD Account	1,913,320.00	2,176,730.00
Interest Paid on Car Loan	55,712.00	68,991.30
Total :	2,502,232.00	2,645,858.30
NOTE - 21		
OTHER EXPENSES		
SELLING & ADMINISTRATIVE EXPENSES		
Electricity Charges	187,086.00	84,635.00
Director Salary	300,000.00	864,000.00
Rent	123,000.00	90,000.00
Printing & Stationary Expenses	4,785.00	575.00
Advertisement Expenses	11,100.00	81,480.00
Architect Fee	-	56,667.00
Audit Fees	41,300.00	46,000.00
Legal & Documentaion Charges	-	25,500.00
Discount Allowed	323,180.00	-
Computer Expenses	1,450.00	18,000.00
Repair & Maintainence	80,570.00	106,658.00
Office Expenses	60,388.00	-
Insurance	66,833.00	65,138.00
Filling fees	44.00	6,500.00
Bank Charge	85,704.50	77,949.00
Power and fuel	43,467.00	-
Interest Paid on Service tax	-	492.00
Interest Paid on TDS	-	2,235.00
Telephone Expenses	136,934.00	126,743.00
Preliminary Expenses	4,800.00	4,800.00
Total :	1,470,641.50	1,657,372.00

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)	(88,433.00)	(70,115.00)
Related to fixed Assets		
Add: Defrred Tax Liability Provision during the year	(40,331.00)	(18,318.00)
Closing Deferred Tax Liabilities/(Assets)	(128,764.00)	(88,433.00)
Disallowance to the Income Tax Act, 1961	-	-
Net Deferred Tax Liabilities	(128,764.00)	(88,433.00)

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 31.03.2017 (Amount)	As on 31.03.2016 (Amount)
NOTE - 23		
EARNING PER SHARE (EPS)		
(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders	1,386,689.68	596,306.95
(ii) Weighted average number of Equity Shares used as denominator for calcuating EPS	90,000	90,000
(iii) Basic Earning per share	**15.41**	**6.63**
Diluted Earning per share	**15.41**	**6.63**
(iv) Face Value per Equity Share	10.00	10.00

NOTE - 24

As per amendment to Schedule III of the Companies Act, 2013 vide G.S.R. 308(E) dated 30/03/2017, every company shall disclose the details of Specified Bank Notes (SBN) held and transacted during the period 08/11/2016 to 30/12/2016 as provided in the Table below :

		Other Denomination	
	SBNs	Notes	Total
Closing cash in hand as on 08.11.2016	0.00	156,940.30	156,940.30
(+) Permitted receipts	0.00	224,000.00	224,000.00
(-) Permitted payments	0.00	253,208.00	253,208.00
(-) Amount deposited in Banks	0.00	0.00	0.00
Closing cash in hand as on 30.12.2016	0.00	127,732.30	127,732.30

Explanation : For the purposes of this clause, the term 'Specified Bank Notes' shall have the same meaning provided in the notification of the Government of India, in the Ministry of Finance, Department of Economic Affairs number S.O. 3407(E), dated the 8th November, 2016.".

NOTE - 25
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	283,200.00	Interest Paid on Unsecured Loan
Sanjay Kumar	300,000.00	Directors Salary
Relative of key Management Personnel		
Pallavi Agrawal	150,000.00	Interest Paid on Unsecured Loan

NOTE - 26
Previous year figure has been regrouped & rearranged wherever necessary

NOTE - 27
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

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

Place : Patna
Date : 17.08.2017

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

A.K. Salampuria & Associates PATNA Chartered Accountants