

M/S ARPAN BUILDTECH PRIVATE LIMITED

CIN-U45200BR2010PTC016020

Flat No. 102, Sushmita Enclave, D.V.C Road, Gardanibagh, Road No.1, Patna-800001 (BIHAR)

Profit and Loss Statement for The Year Ended 31st March, 2017

| PARTICULARS                                                                   | Schedule | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|-------------------------------------------------------------------------------|----------|---------------------------------------------------|----------------------------------------------------|
| <b>Income</b>                                                                 |          | ₹                                                 | ₹                                                  |
| I. Revenue from Operations                                                    | 20       |                                                   |                                                    |
| II. Other Income                                                              | 21       | 1,02,139.00                                       | 80,99,000.00                                       |
| III. Total Revenue (I + II)                                                   |          | 1,02,139.00                                       | 80,99,000.00                                       |
| <b>IV. Expenses:</b>                                                          |          |                                                   |                                                    |
| Purchase of Stock-in-Trade                                                    | 22       |                                                   |                                                    |
| Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade |          |                                                   |                                                    |
| Direct Expenses                                                               | 23       | -91,53,171.28                                     | -18,70,356.72                                      |
| Financial Costs                                                               | 24       | 85,28,475.80                                      | 91,45,255.89                                       |
| Employee Benefit Expenses                                                     | 25       | 931.48                                            | 1,997.84                                           |
| Depreciation and Amortization Expenses                                        | 26       | 3,18,100.00                                       | 4,73,000.00                                        |
| Other Expenses                                                                | 27       | 24,579.00                                         | 37,512.72                                          |
|                                                                               | 28       | 3,83,224.00                                       | 2,96,066.11                                        |
| Total Expenses                                                                |          | 1,02,139.00                                       | 80,83,475.84                                       |
| V. Profit Before Exceptional and Extraordinary Items and Tax                  |          | 0.00                                              | 15,524.16                                          |
| VI. Exceptional Items                                                         |          |                                                   |                                                    |
| VII. Profit Before Extraordinary Items and Tax (V - VI)                       |          | 0.00                                              | 15,524.16                                          |
| VIII. Extraordinary Items                                                     |          |                                                   |                                                    |
| IX. Profit Before Tax (VII - VIII)                                            |          | 0.00                                              | 15,524.16                                          |
| X. Tax Expense:                                                               |          |                                                   |                                                    |
| (1) Current Tax                                                               |          | 2,670.00                                          | 10,036.00                                          |
| (2) Deferred Tax                                                              |          | -2,762.00                                         | -5,240.00                                          |
| XI. Profit(Loss) From The Period from Continuing Operation                    |          | 92.00                                             | 10,728.16                                          |
| XII. Profit/(Loss) From Discontinuing Operations                              |          |                                                   |                                                    |
| XIII. Tax Expense of Discounting Operations                                   |          |                                                   |                                                    |
| XIV. Profit/(Loss) from Discontinuing Operations (XII - XIII)                 |          |                                                   |                                                    |
| XV. Profit/(Loss) for The Period (XI + XIV)                                   |          | 92.00                                             | 10,728.16                                          |
| XVI. Earning Per Equity Share:                                                |          |                                                   |                                                    |
| (1) Basic                                                                     |          | 0.00                                              | 0.05                                               |
| (2) Diluted                                                                   |          | 0.00                                              | 0.05                                               |

Schedule 1 to 28 is integral parts of the Profit and Loss Account and Balance Sheet.

**AUDITOR'S REPORT**

In terms of our separate report of even date.

FOR ARVIND ARPAN &amp; ASSOCIATES

CHARTERED ACCOUNTANTS

FRN-010011C

(CA ARVIND KUMAR)

PARTNER

M.NO.096435

PLACE: PATNA

DATE:11.08.2017



FOR ARPAN BUILDTECH PRIVATE LIMITED

Sushmita Bhaduri

Mng. Director

(SUSHMITA BHADURI)

Mg.DIRECTOR

DIN-03109977

Arpan Buildtech Private Limited

Gautam Bhaduri

Director

FOR ARPAN BUILDTECH PRIVATE LIMITED

Gautam Bhaduri

Director

(GAUTAM BHADURI)

DIRECTOR

DIN-07618518

## PART II- FORM OF STATEMENT OF PROFIT AND LOSS

M/S ARPAN BUILDTECH PRIVATE LIMITED

CIN-U45200BR2010PTC016020

Flat No. 102, Sushmita Enclave, D.V.C Road, Gardanibagh, Road No.1, Patna-800001 (BIHAR)

Notes Annexed to and Forming Part of The Accounts as at 31st March, 2017

| Particulars                                       | Current year<br>₹ | Previous year<br>₹ |
|---------------------------------------------------|-------------------|--------------------|
| <b>20.Revenue From Operations</b>                 |                   |                    |
| FLAT SALES                                        | -                 | 80,99,000.00       |
| Total :                                           | -                 | 80,99,000.00       |
| <b>21.Other Income</b>                            |                   |                    |
| Land Agreement Registry Charges Refund            | 1,02,139.00       | -                  |
| Total :                                           | 1,02,139.00       | -                  |
| <b>22.Purchase of Stock-in-Trade</b>              |                   |                    |
| Total :                                           | -                 | -                  |
| <b>23.Change In Inventory</b>                     |                   |                    |
| Opening Stock                                     | 78,48,114.00      | 59,77,757.28       |
| Work-in-Progress (closing stock)                  | 1,70,01,285.28    | 78,48,114.00       |
| Total :                                           | -91,53,171.28     | -18,70,356.72      |
| <b>24.Direct Expenses</b>                         |                   |                    |
| Cost of Materials Consumed                        | 60,31,365.80      | 55,01,569.89       |
| Labour & Wages                                    | 21,18,433.00      | 32,28,434.00       |
| Development Agreement Expenses                    | 1,50,000.00       | 3,00,000.00        |
| Power & Fuel Expenses                             | -                 | 97,302.00          |
| Freight Expenses                                  | 35,877.00         | 17,950.00          |
| Architect fees                                    | 1,10,000.00       | -                  |
| Hire Charges                                      | 82,800.00         | -                  |
| Total :                                           | 85,28,475.80      | 91,45,255.89       |
| <b>25.Financial Cost</b>                          |                   |                    |
| Bank Charges                                      | 931.48            | 1,997.84           |
| Total :                                           | 931.48            | 1,997.84           |
| <b>26.Employee Benefit Expenses</b>               |                   |                    |
| Salary To Staffs                                  | 3,17,000.00       | 4,73,000.00        |
| Staff Welfare                                     | 1,100.00          | -                  |
| Total :                                           | 3,18,100.00       | 4,73,000.00        |
| <b>27. Depreciation and Amortisation Expenses</b> |                   |                    |
| Depreciation                                      | 19,579.00         | 32,512.72          |
| Preliminary Expenses w/o 1/5                      | 5,000.00          | 5,000.00           |
| Total :                                           | 24,579.00         | 37,512.72          |
| <b>28.Other Expenses</b>                          |                   |                    |
| Accounting Charges                                | 36,000.00         | 36,000.00          |
| Rent                                              | 1,80,000.00       | 22,500.00          |
| Electricity Expenses                              | 12,184.00         | -                  |
| Printing and Stationery Expenses                  | 9,525.00          | 11,881.00          |
| Travelling & Conveyance Expenses                  | 13,062.00         | 20,154.00          |
| Miscellaneous Expenses                            | 2,154.00          | 28,001.00          |
| Office Expenses                                   | 1,041.00          | 10,707.00          |
| Repair & Maintenance Expenses                     | 840.00            | 5,860.00           |
| Audit Fee                                         | 23,000.00         | 23,000.00          |
| Professional Fee                                  | -                 | 8,500.00           |
| Telephone & Mobile Expenses                       | 10,210.00         | 22,817.00          |
| Internet Expenses                                 | 6,638.00          | -                  |
| Service Tax Paid                                  | 81,370.00         | 86,146.00          |
| ROC Filing Expenses                               | 7,200.00          | 20,500.00          |
| Rounding off                                      | -                 | 0.11               |
| Total :                                           | 3,83,224.00       | 2,96,066.11        |



Arpan Buildtech Private Limited  
*Amritam Bhadani*  
 Director

Arpan Buildtech Private Limited  
*Sushmita Bhadani*  
 Mng. Director