NJAY RAMSAKAL & CO.
Chartered Accountants

1st Floor, Chandralok Complex
Near Ghantaghar, Bhagalpur -812001 (Bihar)
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INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF ANUPMA DEVELOPER PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **ANUPMA DEVELOPER PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **31/03/2016**, the Statement of Profit and Loss, **the cash flow statement** for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position , financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.
We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.
We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2016**, and its **Profit and it's cash flows** for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order,2016("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss, and **and the cash flow statement** dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on **31/03/2016** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2016** from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**".

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.



ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 19/07/2016
Place : BHAGALPUR

FOR SANJAY RAM SAKAL & CO.
(Chartered Accountants)
Reg No. :323659E

SANJAY KUMAR
Partner
M.No. : 058712

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of ANUPMA DEVELOPER PRIVATE LIMITED Company limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of ANUPMA DEVELOPER PRIVATE LIMITED Company Limited
("The Company") as of March 31, 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.
Our audit involves performing procedures to obtain audit evidence amout the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect



the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

Date : 19/07/2016
Place : BHAGALPUR

FOR SANJAY RAM SAKAL & CO.
(Chartered Accountants)
Reg No. :323659E

SANJAY KUMAR
Partner
M.No. : 058712

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

Reports under The Companies (Auditor's Report) Order, 2016 (CARO 2016) for the year ended on 31st March 2016

To,

The Members of ANUPMA DEVELOPER PRIVATE LIMITED

(1) In Respect of Fixed Assets

(a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.

(c) NOT APPLICABLE

(2) In Respect of Inventories

Physical verification of inventory has been conducted at reasonable intervals by the management.

(3) Compliance under section 189 of The Companies Act, 2013

As informed, the company, company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

(a) NOT APPLICABLE

(b) NOT APPLICABLE

(c) NOT APPLICABLE

(4) Compliance under section 185 and 186 of The Companies Act , 2013

NOT APPLICABLE

(5) Compliance under section 73 to 76 of The Companies Act, 2013 and Rules framed thereunder while accepting Deposits

NOT APPLICABLE

(6) Maintenance of cost records

The Company is not required to maintain cost cecords pursuant to the Rules made by the Central Govenment for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.

(7) Deposit of Statutory Dues

(a) The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.

(b) There is no dispute with the revenue auhorities regarding any duty or tax payable.

(8) Repayment of Loans and Borrowings

The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

(9) Utilization of Money Raised by Public Offers and Term Loan For which they Raised



The company has not raised any money by way of initial public offer or further public offer {including debt instruments) and term loans. Hence this clause is not applicable.

(10) Reporting of Fraud During the Year

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

(11) Managerial Remunearion

Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

(12) Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

As per information and records available with us The company is not Nidhi Company.

(13) Related party compliance with Section 177 and 188 of companies Act - 2013

NOT APPLICABLE

(14) Compliance under section 42 of Companies Act - 2013 regarding Private placement of Shares or Debentrues

NOT APPLICABLE

(15) Compliance under section 192 of Companies Act - 2013

The company has not entered into any non-cash transactions with directors or persons connected with him.

(16) Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

FOR SANJAY RAM SAKAL & CO.
(Chartered Accountants)
Reg No. :323659E

Place : BHAGALPUR
Date : 19/07/2016

SANJAY KUMAR
(Partner)
Membership No : 058712

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

ANUPAMA DEVELOPER PRIVATE LIMITED

AUDITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2016

(Amount in `)

Particulars	Note	YEAR ENDED	
		31-Mar-16	31-Mar-15
Revenue from operations (Gross)	18	67,458,301	3,950,000
Less: Excise Duty		-	-
Revenue from operations (Net)		67,458,301	3,950,000
Other Income	19	-	-
Total Revenue		**67,458,301**	**3,950,000**
Expenses:			
Cost of materials consumed	20	62,247,114	3,171,776
Purchase of Stock-in-Trade		-	
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	21	-	-
Employee Benefits Expense	22	2,400,000	-
Finance Costs	23	-	-
Depreciation and Amortization Expense	24	79,258	160,762
Other Expenses	25	100,595	321,146
Total Expenses		**64,826,966**	**3,653,684**
Profit before exceptional and extraordinary items and tax		**2,631,335**	**296,316**
Exceptional Items		-	-
Profit before extraordinary items and tax		**2,631,335**	**296,316**
Extraordinary Items	26	-	-
Profit before tax		**2,631,335**	**296,316**
Tax Expense:			
Current tax		896,420	90,714
Deferred tax		-	-
Profit(Loss) from the period from continuing operations		**1,734,915**	**205,602**
Profit/(Loss) from discontinuing operations		-	-
Net Loss from disposal of assets and liabilities of discontinuing operations			
Tax Expense of discounting operations		-	-
Profit/(Loss) from Discontinuing operations after Tax		-	-
Profit/(Loss) for the period		**1,734,915**	**205,602**
Earning per equity share:			
(1) Basic		28.80	3.41
(2) Diluted		28.80	3.41
Significant Accounting Policies			
Notes on Financial Statements	1 to 32		

As per our Report of even date

FOR SANJAY RAM SAKAL & CO.
CHARTERED ACCOUNTANTS

(CA SANJAY KUMAR)
PARTNER
Membership No. : 058712
Firm Reg. No. : 323659E
Place: BHAGALPUR
Dated: 19.07.2016

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

FOR ANUPAMA DEVELOPER PRIVATE LIMITED

Anupma Developers Pvt. Ltd.
(DIRECTOR)
Director

NOTE : 1: SHARE CAPITAL

Particulars	As at	
	31-Mar-16	31-Mar-15
AUTHORISED:		
(March 31,2015:)100000 Equity Shares of Rs. 100/- each	10,000,000	10,000,000
	10,000,000	**10,000,000**
ISSUED , SUBSCRIBED & PAID UP CAPITAL		
To the Subscribers of the Memorandum	6,024,000	6,024,000
(March 31,2015:)60240 Equity Shares of Rs. 100/- each		
Total	**6,024,000**	**6,024,000**

(a) **Reconciliation of number of shares**

Particulars	As at March 31, 2016		As at March 31, 2015	
	No. of Shares	Amount	No. of Shares	Amount
Balance as at the beginning of the year	60,240	6,024,000	60,240	6,024,000
Add: Bonus shares issued during the year		-		
Balance as at the end of the year	60,240	6,024,000	60,240	6,024,000

(b) **Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company**

Name of Shareholders	As at March 31, 2016		As at March 31, 2015	
	No. of Shares held	% Holding	No. of Shares held	% Holding
ANUPAMA SHARMA	22,616	23.02	22,616	23.02
PRADEEP KUMAR SHARMA	27,550	28.04	27,550	28.04
NAWAL KISHORE SHARMA	6,690	6.81	6,690	6.81

NOTE: 2: RESERVES AND SURPLUS

Particulars	As at	
	31-Mar-16	31-Mar-15
Securities Premium Account		
Balance as at the beginning of the year	1,596,600	1,596,600
Add: Shares issued during the year	-	-
Balance as at the end of the year	**1,596,600**	**1,596,600**
Surplus in Statement of Profit and Loss		
Balance as at the beginning of the year	2,307,897	2,102,295
Profit for the year	1,734,915	205,602
Less: Appropriations	45,345	
Balance as at the end of the year	**3,997,467**	**2,307,897**
Total	**5,594,067**	**3,904,497**

NOTE: 3: LONG TERM BORROWINGS

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Secured:		
Term Loan :	-	-
Others :		
HDFC - Car Loan [Refer WN 1(c)]		-
Total	-	-

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

WN: 1

Nature of Security and terms of repayment for secured borrowings

	Nature of Security	Terms of Repayment
(a)		
(b)		
(c)		

NOTE: 4: DEFERRED TAX LIABILITIES (NET)

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Deferred Tax Liabilities		
Depreciation		
Deferred Tax Assets	-	-
Total	-	-

NOTE: 5: OTHER LONG TERM LIABILITIES

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Others		
Security Deposits		
Total	-	-

NOTE: 6: SHORT TERM BORROWINGS

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Secured :		
Working Capital Loans repayable on demand from banks		
axis bank & SBI Bank - CC A/c [Refer WN 2(a)]		
	-	-
Unsecured:		
Loan from Director	5,015,250	4,013,272
Advances from Customer	29,698,971	66,477,597
Loans and advances from related parties [Refer WN 3]		
Total	34,714,221	70,490,869
	34,714,221	70,490,869

WN: 2

Nature of Security and terms of repayment for secured borrowings

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

	Nature of Security	Terms of Repayment
(a)	Movable & Immovable Property	Repayble on Demand

(b)	IDBI Bank Cash Credit - First charge on the Current Assets (including book debts) of the Company, present and future.	12 months from the date of first drawal.

WN: 3

Related Party Disclosures

Name of Related Parties	Nature of Relationship

NOTE: 7: Trade Payables

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Sundry Creditors	1,664,242.33	2,836,490.47
Total	1,664,242.33	2,836,490.47

NOTE: 8: Other Current Liabilities

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Statutory Liabilities Payable	0	-
Employer's Contribution to PF & ESI		
Professional Tax		
Central Sales Tax		
Service Tax		
Service Tax Payable (GTA)	142317.5	138250
Service Tax Payable but not due		
Tax Collected At Source		
Tax Deducted At Source	386818	335122
Other Payables		
Staff Salary payable	812580	
Auditors Payable	15000	15000
Director Remuneretion	720,000	-
Total	2,076,716	488,372

NOTE: 9: Short -Term Provisions

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Income Tax Payable	896,420	90,714
Total	896,420	90,714

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NOTE: 11: Long - Term Loans and Advances

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Unsecured, considered good:		
Capital Advances		
Security Deposits		
Considered good		
Other Loans and Advances		
Balances with Government Securities		
Advances to Land Loard	7,938,029	5,938,289
Advances to Sundry Parties		1,352,050
preliminary expenses	129,800	143,000
Total	**8,067,829**	**7,433,339**

NOTE: 12: Other Non- Current Assets

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Others		
FD for BG Margin		
Collateral FD for BG - Electricity		
Collateral FD for BG - Sales Tax		
Total	-	-

NOTE: 13: Inventories:

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Raw Materials (Valued At Cost)		
Work-in-Progress (Valued At Cost) Laxmi Bhagwati	2,760,872.90	-
Work-in-Progress (Valued At Cost) Plam Spring	250,000.00	
Work-in-Progress (Valued At Cost) Ram Dhani site	24,725,600.00	59,286,134.71
Work-in-Progress (Valued At Cost) Silver spring site	8,859,900.00	12,445,255.73
Work-in-Progress (Valued At Cost) S R Tower	-	1,732,188.00
Work-in-Progress (Valued At Cost) Shankuntala Enclave	5,368,371.40	387,514.00
Finished Goods (Valued At Cost)		
Others		
Packing Materials (Valued At Cost)		
Total	**41,964,744.30**	**73,851,092.44**

NOTE: 14: Trade Receivables

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Unsecured, Considered Good		
Outstanding for a period exceeding 6 months from the date	-	-
they are due for payment	88,000	
Others	490,110	
Total	**578,110**	-

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

OTE: 15: Cash and Bank Balances

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Cash and Cash equivalents		
Cash on hand	6,003.28	2,224,401.83
Bank Balances		
In Current Accounts		
Axis Bank A/c		
SBI	3,937.00	13,469.00
HDFC Bank	5,311.54	10,564.56
SYNDICATE BANK	4,233.48	3,520.99
Bank of Maharastra	7,000.00	-
Other Bank Balances		
Long Term deposits with maturity more than 3 months but less than 12 months		
FD for LC Margin		
Fixed Deposit state bank of india		
Total	**26,485.30**	**2,251,956.38**

NOTE: 16: Short-Term Loans and Advances

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Other Loans and Advances		
Advance Income Tax	200,000	100,000
Prepaid Expenses		
Others		
Total	**200,000**	**100,000**

NOTE: 17: Other Current Assets

PARTICULARS	As at	
	31-Mar-16	31-Mar-15
Others		
Excise Duty		
Value Added Tax		
Accrued Interest on FD		
TDS Receivable		
Total	**-**	**-**

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

OTE: 18: Revenue

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Sale of Products		
Finished Goods (Flat sales - ganga Darshan)	67,458,301	3,950,000
Traded Goods		
Other Operating revenues		
Scrap Sales		
Total Net Sales	**67,458,301**	**3,950,000**
Add: Excise Duty	-	
Total Gross Sales	**67,458,301**	**3,950,000**

NOTE: 19 : Other Income

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Interest Income		
Discount Received		
Gain on Foreign Exchange Fluctuations		
Miscellaneous Income		
Total	**-**	**-**

NOTE: 20: Cost of Materials Consumed

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Raw Materials Consumed		
Opening Inventory	73,851,092.00	48,590,733.00
Add: Purchases (Net) - Indigeneous	30,360,765.92	28,432,135.00
Imported		
Less: Inventory at the end of the Year	41,964,744.30	73,851,092.00
Cost of Raw Materials Consumed during the year	**62,247,113.62**	**3,171,776.00**
Packing Materials Consumed		
Opening Inventory		
Add: Purchases (Net) Material	-	
Less: Inventory at the end of the Year		
Cost of Packing Materials Consumed during the year		
Total	**62,247,113.62**	**3,171,776.00**

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

/E: 21: Changes in Inventory of Finished goods, Work in Porgress & Stock-in-Trade

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
(Increase)/ Decrease in Stocks		
Stock at the end of the Year:		
Finished Goods	-	
Work-in-Progress		
Stock in Trade	-	-
Total (A)		
Less: Stock at the Beginning of the year		
Finished Goods	-	
Work-in-Progress	-	
Stock in Trade	-	-
Total (B)	-	-
Total (A-B)	**0**	**0**

NOTE: 22: Employee Benefit Expenses

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Salaries, Wages & Bonus, Accounting charges	-	-
Contribution to Provident and Other Funds (a)		
Director Remuneration a/c	2,400,000	-
Total	**2,400,000**	**-**

NOTE 23: Finance Cost

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Interest on long term borrowings		
Interest on shortfall of advance tax		
Other borrowings costs		
Interest on Car Loan		
Interest on CC		
Total	**-**	**-**

NOTE: 24: Depreciation and Amortisation Expenses

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Preliminary Expenses	13,200	13,200
Depreciation on tangible assets	66,058	147,562
Total	**79,258**	**160,762**

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

E: 25 Other Expenses

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Direct Expenses:		
Consumption of stores and spare parts		
Power and fuel		
Repairs to machinery		
Insurance		
Rates and Taxes		
Job Charges		
Custom Duty & Port Clearing Charges		
Carriage Inward		
Freight		
workshop Expenses		
Indirect Expenses:		
Others		
Advertisement and publicity expenses	-	
Payment to Auditors		
As auditor:		
Audit Fee	15,000	15,000
Bank Charges	25,443	22,724
Carriage Outward		
Commission on sales		
Courier Charges	-	79
Discount on Sales		
Filing Fees	-	
Fuel Expenses		
Interest		
Legal Expenses	-	-
Loading and Unloading Charges		
Lorry Hiring Charges		
Loss on Foreign Currency Transaction		
Iso Fee		
Other Miscellaneous expenses	152	59,183
Office Expenses	-	
Meeting & confrence charges		
Printing and stationery		14,912
Training expenses		
Generator expenses		
Rent		
Refreshment expenses		48,265
Repairs - Others		
Computer & Printer Expenses		
Donation		91,000
Electric Expenses		
Bed Debts		
Telephone & Internet		41,361
Transportation Charges		
Travelling Expenses		28,622
Consultancy fee	60,000	
Total	**100,595**	**321,146**

NOTE: 26 Extraordinary Items

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Total	-	-

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

)TE: 27: Payment to Auditor As:

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Statutory Audit Fees	15,000.00	15,000.00
Tax Audit Fees	-	
Others		

NOTE: 28: Earning Per Share (EPS)

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	-	-
Weighted Average number of equity shares used as denominator for calculating EPS		
Basic and Diluted Earnings per share (`)		
Face Value per equity share (`)		

NOTE: 29: Expenditure in Foreign Currency

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Import of Goods		
Import of Goods $		

NOTE: 30: Earnings in Foreign Currency

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
	NIL	NIL

NOTE: 31: Related Party Disclosures

Related Party Disclosure as required by Accounting Standard 18 "Related Party Disclosure" issued by the Institute of Chartered Accountants of India:

(A) List of Related Parties:

(a) Enterprises over which key management personnel/directors/relatives have significant influence:

(b) Key Management Personnel & Relatives of Key Management Personnel:

(B) Transaction with Related Parties:

Nature of Transactions	KMP	Others
Directors' Remuneration	2,400,000.00	-
Loans Taken		-

NOTE: 32: Contingent Liabilities and Commitments

PARTICULARS	Year Ended	
	31-Mar-16	31-Mar-15
Bank Guarantee	-	-
Letter of Credit		-

As per our Report of even date

FOR SANJAY RAM SAKAL & CO.
CHARTERED ACCOUNTANTS

(CA SANJAY KUMAR)
PARTNER
Membership No. : 058712
Firm Reg. No. : 323659E
Place: BHAGALPUR
Dated: 19.07.2016

SANJAY RAM SAKAL & CO. BHAGALPUR Chartered Accountants

FOR ANUPAMA DEVELOPER PRIVATE LIMITED

Anupama Developers Pvt. Ltd

(DIRECTOR) Director