

EXPRESSION BUILDTECH PVT LTD.
Balance Sheet as at 31st March 2017

		(Amount in Rupees)		
	Particulars	Note No.	As At 31st March 2017	As At 31st March 2016
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share Capital	1	38,193,700	35,193,700
	(b) Reserves and Surplus	2	2,732,575	1,646,562
2	Share Application Money - Pending Allotment	3		3,000,000
3	Non-current liabilities			
	(a) Long-Term Borrowings	4	2,120,000	38,000
	(b) Deferred Tax Liabilities (Net)			
	(c) Other Long-Term Liabilities			
	(d) Long-Term Provisions			
4	Current liabilities			
	(a) Short-Term Borrowings			
	(b) Trade Payables	5	18499190.12	12514000
	(c) Other Current Liabilities	6	77,061,330	142,808,531
	(d) Short-Term Provisions		921,732	321,732
	TOTAL		139,528,528	195,522,525
II.	ASSETS			
1	Non-Current Assets			
	(a) Fixed Assets			
	(i) Tangible Assets	7	2,030,737	2,282,091
	(ii) Intangible Assets			
	(iii) Capital Work In Progress	8	120,620,611	185,448,613
	(iv) Intangible Assets Under Development		-	-
	(b) Non-Current Investments		-	-
	(c) Deferred Tax Assets (Net)		-	-
	(d) Long Terms Loans and Advances	9	12,669,361	-
	(e) Other Non Current Assets			-
2	Current assets			
	(a) Sundry debtors			-
	(b) Cash and Cash Equivalents	10	4,100,985	6,855,191
	(c) Short-Term Loans and Advances	11	94,834	924,630
	(d) Other Current Assets	12	12,000	12,000
	TOTAL		139,528,528	195,522,525

Notes forming part of the financial statements

This is the Balance Sheet referred to in our report of even date

For PANKAJ KUMAR MISHRA & ASSOCIATES

Chartered Accountants

(PANKAJ KUMAR MISHRA)

Partner

Membership NO.: 096920

Place: Patna

Date: 7-8-2017



Expression Buildtech Private Limited

Director

Director

Expression Buildtech Private Limited

Director

Director

EXPRESSION BUILDTECH PVT LTD.
Statement of profit and loss for the year ended 31st March 2017

(Amount in Rupees)

Particulars		Note No.	For the year ended 31st March 2017	For the year ended 31st March 2016
I.	Income form Operations		103,861,670	15,863,000
II.	Other income		1,629,135	-
III.	Total Revenue		105,490,805	15,863,000
IV.	Expenses:			
	Cost of sale	13	27,507,131	27,561,731
	Employee benefits expense	14	6,204,000	2,505,000
	Administration and Other Expenses	15	4,825,337	4,600,683
	Finance costs			
	Depreciation and amortization expense	7	440,321	471,132
	Provisions & Write Off			
	work in progress		64,828,002	(20,235,586)
	Total expenses		103,804,792	14,902,960
V.	Profit before exceptional and extraordinary items and tax		1,686,013	960,040
VI.	Exceptional items			
	Inoperative Accounts Written Off		-	-
	Prior Period Items		-	-
VII.	Profit/(loss) before extraordinary items and tax		1,686,013	960,040
VIII.	Extraordinary Items		-	-
IX.	Profit before tax		1,686,013	960,040
	Tax expense:			
	- Current tax		600,000	321,732
	- Deferred tax		-	-
	- Prior period taxes		-	-
X.	Profit (Loss) for the year after tax		1,086,013	638,308
XI.	Equity Shares of Par value Rs 100/- each			
	EPS (Net Profit from operation after tax)			
	- Basic		2.84	1.81
	- Diluted		2.84	1.81

Notes forming part of the financial statements

This is the Balance Sheet referred to in our report of even date

For PANKAJ KUMAR MISHRA & ASSOCIATES

Chartered Accountants

Pankaj Kumar Mishra

(PANKAJ KUMAR MISHRA)

Partner

Membership NO.: 096920

Place: Patna

Date: 7-8-2017



Expression Buildtech Private Limited

[Signature]
Director

Director

Expression Buildtech Private Limited

[Signature]
Director

Director

1 SHARE CAPITAL

The authorised, issued, subscribed and fully paid up share capital of equity shares having a par value of Rs100 each as follows:

Share Capital	As at 31st March 2017		As at 31st March 2016
	Number	Amount in Rs.	Number
Authorised Equity Shares of Rs 100 each	500,000	50,000,000	500,000
Issued Equity Shares of Rs 100 each	381,937	38,193,700	351,937
Subscribed & fully Paid up Equity Shares of Rs 100 each fully paid	381,937	38,193,700	351,937
Total	381,937	38,193,700	351,937

(i) Equity Shares :- The company has one class of equity shares having a par value of Rs 10 each. Each holder of equity shares is entitled to one vote per share.

1A Reconciliation of number of shares

Particulars	Equity Shares			
	As at 31st March 2017		As at 31st March 2016	
	Number	Amount in Rs.	Number	Amount in Rs.
Shares outstanding at the beginning of the year	351,937	35,193,700	25,000	2,500,000
Shares Issued during the year	30,000	3,000,000	326,937	32,693,700
Shares bought back during the year	-	-	-	-
Any other movement (please specify)	-	-	-	-
Shares outstanding at the end of the year	381,937	38,193,700	351,937	35,193,700

4	Long-Term Borrowings	As at 31st March 2017		As at 31st March 2016	
	Unsecured Loan		2,120,000		38,000
	Total		2,120,000		38,000

5	Trade Payables	As at 31st March 2017		As at 31st March 2016	
	Sundry Creditors		18,499,190		12,514,000
	Total		18,499,190		12,514,000

6	Other Current Liabilities	As at 31st March 2017		As at 31st March 2016	
	Advance from customer		75,730,346		142,523,886
	TDS payable		139,624		130,128
	Audit fee & Other		1,191,360		154,517
	Total		77,061,330		142,808,531

8	Capital Work In Progress	As at 31st March 2017		As at 31st March 2016	
---	---------------------------------	-----------------------	--	-----------------------	--



Expression Buildtech Private Limited

[Signature]
Director

Expression Buildtech Private Limited

[Signature]
Director

opening WIP		185,448,613		165,213,027
work in progress		-64,828,002		20,235,586
Total		120,620,611		185,448,613

9	Long Terms Loans and Advances	As at 31st March 2017	As at 31st March 2016
	loan & advances	12,669,361	
	Total	12,669,361	

10	Cash and Cash Equivalents	As at 31st March 2017	As at 31st March 2016
	cash in hand	236,534	299,700
	cash at bank	3,864,451	6,555,491
	Total	4,100,985	6,855,191

11	Short-Term Loans and Advances	As at 31st March 2017	As at 31st March 2016
	I.T. Deptt	94,834	924,630
	T DS Received	-	
	total	94,834	924,630

12	Other Current Assets	As at 31st March 2017	As at 31st March 2016
	Security Deposit	12,000	12,000
	Other	-	
	Total	12,000	12,000

Expression Buildtech Private Limited

[Signature]
Director

Expression Buildtech Private Limited

[Signature]
Director



2 RESERVES AND SURPLUS

Reserves and Surplus consist of following reserves :-

	Reserves & Surplus	As at 31st March 2017	As at 31st March 2016
		Amount in Rs.	Amount in Rs.
(a)	Capital Reserves		
	Opening Balance	-	-
	Additions /(Deductions) during the year	-	-
	Closing Balance	-	-
(b)	Preference Share Capital Redemption Reserve		
	Opening Balance	-	-
	Additions /(Deductions) during the year	-	-
	Closing Balance	-	-
(c)	Securities Premium Account		
	Opening Balance	-	-
	Additions /(Deductions) during the year	-	-
	Closing Balance	-	-
(d)	Capital Subsidy		
	Opening Balance	-	-
	Additions /(Deductions) during the year	-	-
	Closing Balance	-	-
(e)	General Reserve		
	Opening Balance	-	-
	Add: Transfer from statement of profit and loss	-	-
	(-) Written Back in Current Year	-	-
	Closing Balance	-	-
(f)	Surplus in statement of Profit and Loss		
	Opening balance	1,646,562	1,008,254
	(+) Net Profit/(Net Loss) For the current year	1,086,013	638,308
	Closing Balance	2,732,575	1,646,562
	TOTAL	2,732,575	1,646,562

3 SHARE APPLICATION MONEY PENDING ALLOTMENT

	Particulars	As at 31st March 2017	As at 31st March 2016
		Amount in Rs.	Amount in Rs.
		3,000,000	3,000,000
	TOTAL	3,000,000	3,000,000

The Company has sufficient authorised capital to cover the share capital amount resulting from allotment of share application money received.

Expression Buildtech Private Limited

Expression Buildtech Private Limited



[Signature]
Director

[Signature]
Director

13	Cest of sale		As at 31st March 2017	As at 31st March 2016
	Cement		5,969,349	9,145,114
	Electrical Goods		486,960	208,769
	Hard ware		107,064	102,019
	Piling & santring EXP.		52,825	2,624,399
	Sand		54,500	80,000
	steel & Rod		5,823,702	4,843,599
	Stone Chips /RMC		8,746,745	9,023,522
	JCB Expences		16,510	138,606
	Other material & Exp.		109,907	141,465
	Wood & plywood		671,800	439,202
	Direct Wages & Freight		2,901,024	815,036
	Pipe		280,200	
	Briks		1,834,290	
	Painting, Finishing & Lift		452,255	
	TOTAL		27,507,131	27561731

14	Employee benefits expense		As at 31st March 2017	As at 31st March 2016
	Salary to Directors		3,480,000	1,560,000
	Salary to staff		2,724,000	945,000
	Total		6,204,000	2,505,000

15	Administration and Other Expenses		As at 31st March 2017	As at 31st March 2016
	Office & Site exp		48,074	102,340
	Repair & Maintenance		80,922	30,812
	Insurance Premium		188,353	102,247
	postage & courier		1,225	2,230
	Bank Charges		964	2,119
	Printing & Stationery		62,263	66,996
	Architect & Consultancy charges		3,714,983	3,461,111
	Audit fee		30,000	30,000
	Power & fuel Exp		404,786	216,042
	Legal & Proffesional		184,848	359,150
	Travelling Exp / Conveyance		46,774	32,820
	Mobile & Telephone Expenses		17,845	36,753
	misc Exp		2,300	26,282
	Donation A/c / Others		42,000	131,781
	Total		4,825,337	4,600,683

Expression Buildtech Private Limited

[Signature]
Director

Expression Buildtech Private Limited

[Signature]
Director



EXPRESSION BUILDECH PVT LTD.
7. DEPRECIATION SCHEDULES

PARTICULARS	%	BALANCE AS ON	ADDITION	TOTAL	OP.	DEPR.	TOTAL	BALANCE AS ON	BALANCE AS ON
		01.04.2016				ADDITION		31.03.2017	31.03.2016
FURNITURE	25.89	128973.00		128973.00	65221.00	16505.39	81726.39	47246.61	63752.00
A.C.	18.1	65676.00	0.00	65676.00	28231.00	6777.55	35008.55	30667.46	37445.00
PUT MISER	18.1	2067794.00	0.00	2067794.00	822890.00	225327.62	1048217.62	1019576.38	1244904.00
MACHINERY	18.1	47950.00		47950.00	20486.00	4970.98	25456.98	22493.02	27464.00
WATER PUMP	18.1	30500.00	0.00	30500.00	8535.00	3975.85	12510.85	17990.15	21966.00
MIXER	18.1	683500.00	125000.00	808500.00	293804.00	81692.98	375496.98	433003.02	389696.00
GENERATOR	18.1	130000.00		130000.00	55881.00	13415.54	69296.54	60703.46	74119.00
INVERTOR	18.1	34400.00		34400.00	14787.00	3549.95	18336.95	16063.05	19613.00
STABILIZER	18.1	2975.00		2975.00	1279.00	306.98	1585.98	1389.02	1696.00
COMPUTER	40	35440.00	0.00	35440.00	27785.00	3062.00	30847.00	4593.00	7655.00
CC CAMERA	18.1	10000.00	0.00	10000.00	1810.00	1482.39	3292.39	6707.61	8190.00
CLEAN MACHINE	18.1	125000.00	0.00	125000.00	11312.50	20577.44	31889.94	93110.06	113687.50
STEEL ALMIRA	18.1	15500.00	0.00	15500.00	1402.75	2551.60	3954.35	11545.65	14097.25
VIBRATOR	18.1	20500.00	0.00	20500.00	3711.00	3038.81	6749.81	13750.19	16789.00
GEN SET 150 KVA	18.1	265000.00	0.00	265000.00	23982.50	43624.17	67606.67	197393.33	241017.50
BREAKER			63967.00	63967.00	0.00	9462.00	9462.00	54505.00	0.00
		3663208.00	188967.00	3852175.00	1381117.75	440321.24	1733666.16	2030737.01	2282091.25

Expression Buildtech Private Limited

[Signature]
Director

Expression Buildtech Private Limited

[Signature]
Director



EXPRESSION BUILTECH PRIVATE LIMITED

	RS
CSH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31,	2017
A. CASH FLOWS FROM OPREATING ACTIVITIES	
Net Profit/(Loss) before Tax	1,686,013
Add/(less):Non Cash Expenditure/Income	
Increase in non current assets	0
Deprecation and amortization expenses	440,321
Opreating Profit before Working Capital Changes	2,126,334
Adjustments for:	
(Increase)/ Decrease in Other Current Assets	829,797
(Decrease)/ Increase in Current Liabilities(Other than Business Acquired	-59,762,011
(Increase)/ Decrease in Capital work in progress	64828002
CASH FLOWS FROM OPREATING ACTIVITIES	8,022,122
Tax Paid	-
	8,022,122
B. CASH FLOWS FROM INVESTING ACTIVITES	
Fixed Asset Acquired / exp capitalised	-188967
Sale of Investment	
Long term loans and advances(Net of Repayment)	-12669361
Net Cash Flow From Investing Activities	-12858328
C.CASH FLOWS FROM FINANCING ACTIVITES	
Unsecured Loan(Net of Repayment)	2082000
Secured Loan(Net of Repayment)	0
Subsidy Received	0
(Increase)/ Decrease in Share Capital	3000000
(Increase)/ Decrease in Share Application Money pending Allotement	-3000000
Net Cash Flow From Financing Activities	2082000
Net increase or Decrease in Cash or Cash Equivalens (A+B+C)	-2,754,206
Add:Opening Cash and Cash Equivalents	6,855,191
Closing Cash and Cash Equivalents at the end of this year	4,100,985
Net Increase/ (Decrease)	-2,754,206

