

14-15

**NIAGAREE BUILDERS & DEVELOPERS PVT. LTD**  
**PATHALKUDWA CHOWK, RANCHI - 834001**

**BALANCE SHEET AS AT 31ST MARCH 2015**

( Amt. in Rs.)

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	115,000.00	115,000.00
(b) Reserves and Surplus	2	28,159,995.96	25,484,589.44
(c) Money received against share warrants			
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings		0.00	0.00
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other Long term liabilities		0.00	0.00
(d) Long term provisions		0.00	0.00
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	3(a)	14,930,060.00	15,773,060.00
(b) Trade Payables	3(b)	1,832,883.26	3,817,080.78
(c) Other Current liabilities	3(c)	205,370,959.00	166,636,360.00
(d) Short-term provisions	3(d)	3,751,255.00	6,096,722.00
<b>Total</b>		<b>254,160,153.22</b>	<b>217,922,812.22</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	4	5,541,481.00	6,741,208.00
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-current investments	5	322,103.41	322,103.41
(c) Deferred tax assets (net)		0.00	0.00
(d) Long term loans and advances		0.00	0.00
(e) Other non-current assets		0.00	0.00
<b>(2) Current assets</b>			
(a) Current investments		0.00	0.00
(b) Inventories	6(a)	186,881,700.00	138,718,530.00
(c) Trade receivables	6(b)	1,470,899.61	2,313,871.87
(d) Cash and cash equivalents	6(c)	4,830,395.20	1,100,685.94
(e) Short-term loans and advances	6(d)	38,730,946.00	38,010,446.00
(f) Other current assets	6(e)	16,382,628.00	30,715,967.00
<b>Total</b>		<b>254,160,153.22</b>	<b>217,922,812.22</b>

As per our attached report of even date  
For Mukherjee Choudhury & Associates  
Chartered Accountants

Notes on Accounts 1-15

Swati Mukherjee  
Partner, (Mem. No. 75225)  
Place: Ranchi  
30th MARCH 2015

For & on behalf of the Company

Naushad Alam  
Managing Director

Md. Imran  
Director

**NIAGAREE BUILD. & DEVELOP. PVT. LTD.**

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2015**

(Amt. in Rs.)

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	7	47,637,514.00	161,043,807.00
II. Other Income	8	252,150.00	191,400.00
III. Total Revenue (I +II)		47,889,664.00	161,235,207.00
IV. Expenses:			
Cost of materials consumed	9	57,860,297.82	73,597,592.30
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, W.I.P and Stock-	10	(48,163,170.00)	43,937,672.00
Employee benefit expense	11	26,322,409.00	26,519,271.00
Financial costs	12	431,329.30	360,747.56
Depreciation and amortization expense	13	1,214,727.00	1,183,300.00
Other expenses	14	6,036,396.36	8,394,455.68
<b>Total Expenses</b>		<b>43,701,989.48</b>	<b>153,993,038.54</b>
V. Profit before exceptional and extraordinary items and		4,187,674.52	7,242,168.46
VI. Exceptional Items		0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)		4,187,674.52	7,242,168.46
VIII. Extraordinary items		0.00	0.00
IX. Profit before tax (VII - VIII)		4,187,674.52	7,242,168.46
X. Tax expense:			
(1) Current tax		1,512,268.00	2,397,169.00
(2) Deferred tax		0.00	0.00
XI. Profit(Loss) from the period from continuing operations		2,675,406.52	4,844,999.46
XII. Profit/(Loss) from discontinuing operations		0.00	0.00
XIII. Tax expense of discounting operations		0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (XII -		0.00	0.00
XV. Profit/(Loss) for the period (XI + XIV)		2,675,406.52	4,844,999.46
XVI. Earning per equity share:			
(1) Basic		2,668.52	4,213.00
(2) Diluted		2,668.52	4,213.00

As per our attached report of even date  
 For Mukherjee Choudhury & Associates  
 Chartered Accountants

Swati Mukherjee  
 Partner, (Mem  
 Place: Ranchi



Date : 30th Sept.2015

Notes on Accounts 1-15  
 For & on behalf of the Company

Naushad Alam  
 Managing Director

Md. Imran  
 Director

NIAGAREE BUILD. & DEVELOP. PVT. LTD

Managing Director

**NIAGAREE BUILDERS & DEVELOPERS PVT. LTD.**  
**PATIALKUDWA CHOWK, RANCHI - 834001**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT**

**NOTE - 1 - SHARE CAPITAL**

SL.NO.	PARTICULARS	2015	2014
	Authorized Capital 5000 share of Rs. 100 each	500,000.00	500,000.00
1	Issued Subscribed and Paid up Capital 1,150 share of Rs. 100 each	115,000.00	115,000.00
	<b>TOTAL</b>	<b>115,000.00</b>	<b>115,000.00</b>

**Details of shareholders holding more than 5% shares in**

	Name of the shareholder	No. of Shares	% Holding
1	Naushad Alam	325	28.26
2	Nikhat Fatima	165	14.35
3	Md. Imtiaz	165	14.35
4	Md. Imran	165	14.35
5	Aftab Ahmad	165	14.35
6	Noor Saba	165	14.34
	<b>TOTAL</b>	<b>1150</b>	<b>100</b>

**NOTE - 2 - RESERVE & SURPLUS**

SL.NO.	PARTICULARS	2015	2014
1	Balance as per last Balance Sheet	25,484,589.44	20,639,589.98
2	Addition during the Year	2,675,406.52	4,844,999.46
	<b>TOTAL</b>	<b>28,159,995.96</b>	<b>25,484,589.44</b>

**NOTE - 3 - CURRENT LIABILITIES**

**NOTE - 3 (a) - Short term Borrowings (Unsecured Loan & Advances)**

SL.NO.	PARTICULARS	2015	2014
1	Loan from Others	13,955,323.00	14,048,323.00
2	Loan from Directors	974,737.00	1,724,737.00
	<b>TOTAL</b>	<b>14,930,060.00</b>	<b>15,773,060.00</b>

**NOTE - 3 (b) - Trade Payables (Sundry Creditors)**

SL.NO.	PARTICULARS	2015	2014
1	Aluminium House		
2	Aligarh Ply	301,879.85	301,880.27
3	A To Z Building Material Pvt. Ltd.	0.00	15,990.50
4	Babita Devi	0.00	46,787.50
5	Budha Pavers & Tiles Pvt. Ltd	0.00	0.00
6	Bolbum Agency	0.00	177,042.00
7	B.S Enterprises	0.00	645,041.00
		0.00	0.00



8	Ceramic Enterprises	0.00	73,544.00
9	Colour Syndicate	0.00	32,915.00
10	CDW - Ita Udyog	39,250.00	
11	Davmandan Ramco Asbestos	107,100.00	
12	Ganga Enterprise	0.00	343,990.00
13	Gharana Traders	244,493.00	
14	Green Commando Security Forces	18,600.00	
15	Globe Electricals	0.00	6,000.00
16	Heidelberg Cement	0.00	16,315.00
17	Harendra Kumar	176,770.00	0.00
18	Indian Ex Army Security Servie	68,300.00	77,215.44
19	International Bath Concept	12,114.00	0.00
20	International Pipe & Sanitary Stores	187,883.30	418,319.90
21	Kasera Iron & Steel Pvt Ltd.	213,516.00	0.00
22	Kavish Infrastructure	0.00	32,407.00
23	Macro Cosmic Engineering Pvt. Ltd.	0.00	42,430.00
24	Lalbini Constructions	0.00	916,774.00
25	Maa Sai Marble	0.00	0.00
26	Magadh Iron P.Ltd	0.00	0.00
27	Mahavira Electric Co	86,385.00	249,295.45
28	Man Gayatri Traders	34,907.11	0.00
29	Miraj Electricals	0.00	154,959.69
30	MD Steel	85,333.00	0.00
31	National Enterprises	0.00	192,468.64
32	Prasad Enterprises	0.00	3,200.00
33	Raj Intelligent Security Force	0.00	0.00
34	R. S. Bricks	211,365.00	0.00
35	Rishikesh Kumar	0.00	30,272.39
36	Shivam Ply	0.00	0.00
37	Shiva Traders	0.00	0.00
38	Shyama Enterprise	44,638.00	0.00
39	S.R Enterprises	0.00	7,613.00
40	Sarv System & Communication Pvt. Ltd.	0.00	32,600.00
41	Tirupati Ecotech Pvt. Ltd.	349.00	0.00
		1,832,883.26	3,817,080.78

**NOTE - 3 (c) - Other Current Liabilities**

**(i). Advance from Customers Against Flats & Shops**

**PROJECT - LAKE VIEW COMPLEX, RANCHI**

SL.NO.	PARTICULARS	2015	2014
1	Dilquis Bari	2,235,000.00	2,235,000.00
2	Ejaj Ahmad	1,200,000.00	1,200,000.00
3	Hasnain Ahmad	1,520,000.00	1,520,000.00
4	Mumtaz Alam Khan ( Shop - LVC)	440,055.00	440,055.00
5	Rabiul Islam & Nazma Sultan	1,670,550.00	1,670,550.00
6	Rahman M. Khalil	917,000.00	917,000.00
7	Sadab Tayib	947,000.00	947,000.00
8	Shabana Jalil	1,300,000.00	1,300,000.00
9	Tarannum Mumtaz	965,000.00	965,000.00
<b>TOTAL - A</b>		<b>11,194,605.00</b>	<b>11,194,605.00</b>



**MAGAREE BUILD. & DEVELOP. PVT**

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**PROJECT - FAZAL IMAM COMPLEX**

SL.NO.	PARTICULARS	2015	2014
1	Abdul Kalim	0.00	1,930,000.00
2	Ahmad Ashfaq Karim	200,000.00	200,000.00
3	Ranjana Kumari	0.00	3,365,000.00
TOTAL - B		200,000.00	5,495,000.00

**PROJECT - KASHANA KOTIII**

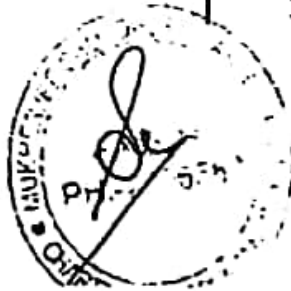
SL.NO.	PARTICULARS	2015	2014
1	Dabiruddin & Shabana Azmi	1,048,500.00	0.00
2	Danish Sami	3,000,000.00	0.00
3	Ghufraam Zafri & Minhajuddin	2,438,500.00	2,109,500.00
4	Jamal Haider & Afsana Azmi	1,200,000.00	0.00
5	Mansoor Alam	2,200,000.00	0.00
6	Md Maqsood Alam & Irshat Praveen	2,631,500.00	800,000.00
7	Mobin Ahmad	500,000.00	0.00
8	Nigar Perween & Saman Fatima Zafar	1,600,000.00	1,600,000.00
9	Nusrat Jafri & Sajjad Jafri	1,480,000.00	0.00
10	Nusrat Zeba & Sabahuddin	2,148,500.00	1,101,000.00
TOTAL - C		18,247,000.00	5,610,500.00

**PROJECT - PUSHPANJALI MALL, BORING ROAD, PATNA**

SL.NO.	PARTICULARS	2015	2014
1	Anshu Sinha & Ruby Devi	3,800,000.00	0
2	Asim Zafar	600,000.00	600,000.00
3	Ehyaal Islam	4,377,500.00	4,572,500.00
4	Hemant Kumar	1,850,000.00	1,850,000.00
5	Khateeb Ahmad	2,000,000.00	2,000,000.00
6	Mahmood Azam - & Office Flat	5,208,500.00	0.00
7	Naseer Zafar	1,000,000.00	0.00
8	Neelam Sinha	51,000.00	5,208,500.00
9	Neeraj Sinha	100,000.00	0.00
10	Onkar Prasad Srivastava	801,000.00	801,000.00
11	Poonam Kishore & sanjay Kishore	9,000,000.00	9,000,000.00
12	Shahnawaz Khan	2,950,000.00	1,750,000.00
13	Shyesta Sultana	400,000.00	400,000.00
14	Suchit Kumar	151,000.00	0.00
15	The Institute of Cost Accountants Of India	12,500,000.00	12,500,000.00
TOTAL - D		44,789,000.00	38,682,000.00

**PROJECT - SHANTILOK, SIIEIKHPURA, PATNA**

SL.NO.	PARTICULARS	2015	2014
1	Abhilash Kumar	686,001.00	686,001.00
2	Ajit Kumar Thakur	900,000.00	900,000.00
4	Akshay Kumar Sinha	1,211,000.00	1,211,000.00
5	Alok K. Jha & Priyanka Jha	1,867,000.00	1,867,000.00
6	Asha Devi	1,111,000.00	1,111,000.00
8	Balkrishna Pradhan	3,000,000.00	3,000,000.00

**NIAGAREE BUILD. & DEVELOP. PVT. LTD****Manaqino Direct**

9	Bijesh Kumar	2,460,250.00	2,460,250.00
10	Bindeshwar Kumar Singh	1,249,000.00	1,249,000.00
11	Dinesh Kumar	1,500,000.00	1,500,000.00
12	Geeta Jaiswal & Abhishek Kumar	2,500,000.00	2,500,000.00
13	Gopal Saran Singh	1,000,000.00	1,000,000.00
14	Harendra Kumar	500,000.00	500,000.00
15	Janki Viswakarma	351,000.00	351,000.00
18	Kumar Gaurav	730,000.00	730,000.00
19	Kusum Singh	800,000.00	800,000.00
20	Lal Badan Prasad	972,750.00	972,750.00
21	Mamta Mishra	2,888,200.00	200,000.00
22	Manish Kumar	369,000.00	405,000.00
23	Naveen Kumar	286,000.00	-
24	Pankaj Kumar Sinha	200,000.00	200,000.00
25	Rajani Kumari	370,000.00	370,000.00
26	Rajeev Kumar	1,496,500.00	1,531,500.00
27	Raj Kishor Prasad ( Flat & Shop )	1,318,800.00	1,318,800.00
28	Rama Kanti Sinha	1,851,000.00	1,851,000.00
30	Ram Pravesh Sharma	2,775,000.00	2,775,000.00
31	Ramratan Thakur	2,039,900.00	2,039,900.00
32	Ravi Shankar Kumar	3,991,463.00	3,991,463.00
33	Sandeep Kumar & Neha Singh	761,000.00	761,000.00
34	Sanjay Kumar ( H/O Priyanka Kumari )	858,550.00	858,550.00
35	Sanjay Kumar Purbey (Flat /Shop)	2,055,000.00	1,970,000.00
36	Sanjeev Kumar Jamuar - Flat	850,000.00	850,000.00
37	Santosh kumar Singh - Flat	2,400,000.00	2,200,000.00
38	Shashi Dhushan Saurabh	850,000.00	850,000.00
39	Singh-Son Arch Con	2,501,000.00	2,501,000.00
40	Suman Kumar	1,400,000.00	1,400,000.00
42	Sushma Sinha	1,400,000.00	1,400,000.00
43	Usha Sinha	1,526,000.00	1,526,000.00
44	Varun Kumar Shah	1,650,000.00	1,650,000.00
45	Vijay Kumar Sinha	1,679,846.00	1,600,000.00
46	Vijay Vallabh Singh	1,800,000.00	1,800,000.00
<b>TOTAL - E</b>		<b>58,155,260.00</b>	<b>54,887,214.00</b>

**PROJECT - URMILA KUNJ - PATNA ( SHANTILOK BLOCK A )**

SL.NO.	PARTICULARS	2015	2014
1	Ajoy Kumar Das	2,500,000.00	2,500,000.00
2	Jassem Akhtar	700,000.00	700,000.00
3	Jibendu Choudhary	1,951,000.00	1,426,000.00
4	Praveen Kumar	100,000.00	100,000.00
5	Ram Naresh Prasad	1,051,000.00	1,051,000.00
<b>TOTAL - F</b>		<b>6,302,000.00</b>	<b>5,777,000.00</b>

**NIAGAREE BUILD. & DEVELOP. PVT. LTD**



**Managing Director**

**PROJECT - A & SIX TOWERS BAIENHBA NAGAR - PATNA**

SL NO	PARTICULARS	2013	2014
1	Indrajit Singh Patil	1,100,000.00	2,700,000.00
2	Meera, Son	100,000.00	0.00
3	Rahul Kumar	2,920,000.00	2,620,000.00
4	Geeta Kumar	426,000.00	426,000.00
5	Suchi Kumar	151,000.00	0.00
6	Yashwanth Me	1,406,770.00	1,106,770.00
TOTAL - G		8,303,770.00	6,852,770.00

**PROJECT - HALIM TOWER, NAI A ROAD - PATNA**

SL NO	PARTICULARS	2013	2014
1	Ajay Kumar Ghosh	500,000.00	500,000.00
2	Fazal Ahmad	1,000,000.00	
3	Shah Ahmad	1,080,000.00	1,080,000.00
4	Md Ghous Aman Ahmad	2,000,000.00	1,500,000.00
5	Neeraj Sinha	600,000.00	600,000.00
6	Suchi Kumar	317,500.00	517,500.00
TOTAL - H		8,697,500.00	4,197,500.00

**PROJECT - AGY NAGMA ENCLAVE - PATNA**

SL NO	PARTICULARS	2013	2014
1	Amalendu Ghosh	1,100,000.00	550,000.00
2	Fazal Ahmad Anwar	950,000.00	250,000.00
3	Ibrahim Alam	1,600,000.00	1,200,000.00
4	Muhammad Hussain & Md Anwar	1,282,000.00	432,000.00
5	Nigam Parween	400,000.00	0.00
6	Rashid Tarweez	1,100,000.00	300,000.00
7	Rizwan Ahmad	1,100,000.00	
8	Rajni Sinha	50,000.00	50,000.00
9	Saba Afsan	300,000.00	300,000.00
10	Shabana Nazreen	853,000.00	450,000.00
11	Shahmawaz Zafar	1,500,000.00	500,000.00
TOTAL - I		10,237,000.00	4,032,000.00

**PROJECT - MEGHA ENCLAVE SUGNA ROAD, KAIGAU - PATNA**

SL NO	PARTICULARS	2013	2014
1	Ajay Kumar	2,100,000.00	1,450,000.00
2	Bhupendra Kumar	1,300,000.00	800,000.00
3	Birendra Kr. Yadav & Nibha Devi	101,000.00	0.00
4	Dilip Kumar	1,500,000.00	0.00
5	Jai Kashore Singh	2,009,150.00	0.00
6	Manish Kumar	1,501,000.00	0.00
7	Meera Kumari	3,265,000.00	0.00
8	Nagendra Kumar Singh & Madhu Singh	1,343,600.00	0.00
9	Rahul Kumar Sharma	2,000,000.00	0.00
10	Shail Devi & Abhyas Kumar	2,400,000.00	1,100,000.00
11	Sunil Kumar	1,400,000.00	
TOTAL - J		18,919,750.00	3,350,000.00



**NIAGAREE BUILD. & DEVELOP. PVT. LT**

**Managing Direc**

PROJECT - SAFA ENCLAVE - PATNA

SL.NO.	PARTICULARS	2015	2014
1	Md. Shakil Khan		
TOTAL - K		751,000.00	751,000.00
		751,000.00	751,000.00

PROJECT - MRF GREEN (NOSHIA II) - PATNA

SL.NO.	PARTICULARS	2015	2014
1	Dr. Ahmad Rizwan Karim		
2	Nasimul Haque	200,000.00	600,000.00
TOTAL - L		800,000.00	800,000.00
		1,000,000.00	1,400,000.00

PROJECT - ADV AGN FLAT & SHOP - PATNA

SL.NO.	PARTICULARS	2015	2014
1	Meena Kumari		
2	Sanjay Kumar Sing & Amita Singh	11,000.00	11,000.00
TOTAL - M		0.00	0.00
		11,000.00	11,000.00
GRAND TOTAL (A+D+C+D+E+F+G+H+I+J+K+L+M)		183,807,885.00	142,240,589.00

SL.NO.	PARTICULARS	2015	2014
<b>II - ADVANCE FROM OTHERS</b>			
1	Hemlati Jha-Adv-Fraser Road Project		
2	Investcare(Adv)	150,000.00	150,000.00
3	Azalfa Building Construction Pvt. Ltd.	50,000.00	50,000.00
4	Javed Ahmad	0.00	2,000,000.00
5	Nand Kishore-Madhuban Complex	0.00	0.00
6	Refundable ag. Flats	0.00	0.00
7	Advance Receive from KMCH	604,000.00	1,166,747.00
8	Security Deposit (Relience)	19,533,890.00	19,533,890.00
9	Security Deposit (Rent)	535,184.00	535,184.00
TOTAL - A		690,000.00	959,950.00
		21,563,074.00	24,395,771.00

3 (c)-TOTAL OTHER CURRENT LIABILITIES- (I + II) 205,370,959.00    166,636,360.00

NOTE - 3 (d) - Short term Borrowings (Outstanding Liabilities)

SL.NO.	PARTICULARS	2015	2014
1	Auditor's Remuneration & Expenses	65,000.00	65,000.00
2	Directors Salary	260,000.00	681,978.00
3	ESIC Payable	5,205.00	0.00
4	Filing Fees	8,000.00	4,800.00
5	Staff Salaryn Payable	138,050.00	0.00
6	Income Tax Payable	1,512,268.00	2,397,169.00
7	Labour Charges	230,960.00	1,080,900.00
8	Professional Fees	54,000.00	45,000.00
9	Provident Fund	40,980.00	99,618.00
10	Electricity Charges	17,334.00	0.00
11	Service Tax	265,376.00	584,550.00



NIAGAREE BUILD. & DEVELOP. PVT

*[Handwritten Signature]*  
Managing Director

**M/S NIAGAREE BUILDERS AND DEVELOPERS PVT. LTD.**  
**INCOME TAX ASSESSMENT YEAR 2015 - 16**  
**ACCOUNTING YEAR 01-04-2014 TO 31-03-2015.**

**NOTE - 4 OF FIXED ASSETS FORMING PART OF BALANCE SHEET ACCOUNT AS AT 31ST MARCH 2015**

As per WDV Method										
Asset	Date of Purchase Of New/ Existing Asset	Original Cost	WDV as on	Addition	Estimated useful life as per schedule II (in years)	Balance days of Assets per Remaining life as on	Days used in year	Rate of Dep.	Dep. Amount	Net Block
			31/03/2014			31/03/2014				31/03/2015
P & M - Batch Mixing Plant	1-Apr-11	3,016,774	1,982,111		15	4380	365	19.32%	362,884	1,592,227
P & M - Motor Pump - Kirloskar	1-Apr-08	1,217,594	547,287		15	3285	365	21.65%	118,452	428,775
P & M - Motor Pump	1-Apr-10	81,101	30,493		15	4015	365	18.87%	5,755	24,738
P & M - Machinery	1-Apr-09	557,958	300,442		15	3650	365	21.15%	81,555	238,887
P & M - Telephone	1-Apr-10	35,475	20,887	15,000	5	365	365	82.83%	31,163	2,524
P & M - Battery	1-Apr-10	104,161	66,075		5	365	365	82.12%	60,867	5,208
P & M - Air Conditioner	1-Apr-10	21,860	12,125		15	4015	365	19.65%	2,362	9,743
P & M - Air Cooler	1-Apr-09	6,000	2,937		15	3650	365	20.42%	599	2,338
P & M - Aqua Guard	1-Apr-10	9,990	6,237		5	365	365	91.99%	5,728	499
P & M - JCB Excavator	1-Apr-11	2,060,000	816,621		15	4380	365	15.85%	129,412	687,209
P & M - Generator	1-Apr-04	25,452	5,750		15	1824	365	26.05%	1,468	4,282
P & M - Inverter	1-Apr-11	19,950	13,654		15	4380	365	19.59%	2,875	10,779
P & M - Printer	1-Apr-12	27,200	21,733		15	4746	365	19.20%	4,172	17,561
P & M - Computer	1-Apr-11	153,848	10,113		3	0	0	0.00%	10,113	-
P & M - Computer	1-Apr-13	28200	21803		3	731	365	0.745220253	16249	5353
P & M - Cycle	1-Apr-05	2010	283		5	-1461	-1461	0.644876325	183	20
P & M - MotorCycle	1-Apr-05	46700	3529		10	364	364	0.338339473	1194	2335
P & M - Maruti Zen	1-Apr-02	321850	8114		8	-1462	-1462	-0.933300468	-7979	16283
P & M - Tata Safari	1-Apr-07	855340	132764		8	364	364	0.677872013	8997	42767
P & M - Car - Chevrolet	1-Apr-09	421172	101995		8	1095	365	0.408962004	41712	60383
P & M - Car - wagon - R	1-Apr-10	403277	134690		8	1460	365	0.377972585	52629	81783
P & M - Mahindra - Xylo	1-Apr-10	659969	215087		8	1460	365	0.374150594	82475	134612
unlure & Fixture	1-Apr-10	83925	36338		10	2190	365	0.302169326	12940	25358
Office Space	1-Apr-10	2740329	2250360		60	20449	365	0.048743249	109703	2145637
<b>TOTAL</b>		<b>12,880,131</b>	<b>6,741,208</b>	<b>16,000</b>					<b>1,214,727</b>	<b>8,941,481</b>



**NIAGAREE BUILD. & DEVELOP. PVT. LTD**

12	TDS on Petty Contractors		
13	TDS on Professional Charges		
14	Lift Installation	34,082.00	17,707.00
15	CCTV Installation	0.00	0.00
		1,000,000.00	1,000,000.00
		120,000.00	120,000.00
	<b>TOTAL</b>	<b>3,751,255.00</b>	<b>6,096,722.00</b>

**NOTE - 5 - Non Current Investment**

SL.NO.	PARTICULARS	2015	2014
1	Investment in Joint Venture		
	<b>TOTAL</b>	<b>322,103.41</b>	<b>322,103.41</b>
		<b>322,103.41</b>	<b>322,103.41</b>

**NOTE - 6 (a) - CURRENT ASSETS ( Inventories )**

SL.NO.	PARTICULARS	2015	2014
A	<b>Stock at Site</b>		
1	Cement		
2	Iron & Steel	190,700.00	36,730.00
3	Sand, Chips & Bricks	241,000.00	36,550.00
	<b>Total Stock at Site</b>	<b>236,000.00</b>	<b>41,650.00</b>
1	W.I.P. - KMCH	667,700.00	114,930.00
2	W.I.P. - Patna Projects	15,780,000.00	19,420,000.00
3	W.I.P. - Ranchi Projects	150,995,000.00	96,944,600.00
4	Finished Flats & Shops - Patna	11,194,000.00	11,194,000.00
		8,245,000.00	11,045,000.00
	<b>TOTAL</b>	<b>186,214,000.00</b>	<b>138,603,600.00</b>
		<b>186,881,700.00</b>	<b>138,718,530.00</b>

**NOTE - 6 (b) - CURRENT ASSETS ( Trade Receivables )**

SL.NO.	PARTICULARS	2015	2014
	<b>Advance to Suppliers</b>		
1	A. K. Traders		
2	Alstron Enterprises (Patna)	0.00	77,115.00
3	Balia Traders	0.00	7,134.27
4	Bharat Aluminium House	0.00	150,000.00
5	Heidelberg Cement	0.00	12,500.00
6	Industrial Fire Service	0.00	0.00
7	Johnson Lift (P) Ltd	0.00	142,137.50
8	Kumar Granites	1,000,000.00	1,205,061.00
9	Maa Sai Marbles	0.00	91,000.00
10	Miraj Electricals - Patna	274,277.00	0.00
11	M. D. Steels	14,676.31	0.00
12	Manoj Iron	0.00	28,513.00
13	Newarika Co. P. Ltd	0.00	300,000.00
14	Patna Enterprise	0.00	25,000.00
15	Rishikesh Kumar	0.00	3,600.00
16	Sharda Enterprise	82,327.42	0.00
17	Shelter Enterprise	0.00	112,000.00
18	Singhal Agency	99,305.00	0.00
19	Shiva Cement bhandar	0.00	90,631.10
20	Shivam Ply	0.00	46,200.00
21	Ultrateck Cement	0.00	4,000.00
	<b>TOTAL - A</b>	<b>313.88</b>	<b>18,980.00</b>
		<b>1,470,899.61</b>	<b>2,313,871.87</b>



**NIAGAREE BUILD. & DEVELOP. PVT. LTD**

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**NOTE -6 (c) - CURRENT ASSETS (Cash & Cash Equivalents)**

SL.NO.	PARTICULARS	2015	2014
1	I.C.I.C.I Patna		
2	S.B.I Katihar, Current Account 7673	414,208.54	267,606.84
3	P.N.D Patna, Current Account	1,386,472.00	10,515.00
4	Standard Chartered	60,307.20	60,307.20
5	Syndicate Bank Ranchi, Current Ac.	1,331,766.31	62,686.31
6	Cash In Hand	548,908.00	639,138.00
		<b>1,088,733.15</b>	<b>40,432.59</b>
		<b>4,830,395.20</b>	<b>1,100,685.94</b>

**NOTE -6 (d) - CURRENT ASSETS (Short Term Loans & Advances)**

SL.NO.	PARTICULARS	2015	2014
	<b>A. Loan to Director &amp; Others</b>		
1	Brijesh kumar		
2	Chandra Bhan Singh	0.00	251,000.00
3	Foundation Engineering	200,000.00	200,000.00
4	Md. Mustaqeen	1,960,000.00	1,960,000.00
5	Narendra kumar - Patna (Loan)	240,696.00	650,696.00
6	Parwez Alam	150,000.00	150,000.00
7	Rajesh Kumar, Patna	30,000.00	30,000.00
8	Ramesh Kumar	32,000.00	32,000.00
9	Saptisshati Marketing	40,000.00	40,000.00
10	Shahnawaz Zafar	160,000.00	160,000.00
11	Md. Waseem	200,000.00	200,000.00
12	Nikhat Fatima	220,000.00	220,000.00
13	Azalfa Builders & Dev. Pvt Ltd.	555,000.00	0.00
14	Javed Junaid	1,575,000.00	0.00
15	Junaid Alam	200,000.00	0.00
		50,000.00	0.00
	<b>TOTAL - A</b>	<b>5,612,696.00</b>	<b>3,893,696.00</b>

SL.NO.	PARTICULARS	2015	2014
	<b>B. Advances To Others</b>		
1	Advance Ag. Rent	9,000.00	9,000.00
2	Income Tax ( Joint Venture )	76,102.00	76,102.00
3	Adv. For Lift -Kingsway Elevators (Ranchi)	61,000.00	61,000.00
4	Adv. For Lift -Odean Elevators (Ranchi)	56,000.00	56,000.00
5	Adv. For Lift - Ocean Elevators (Ranchi)	221,600.00	221,600.00
6	Adv. For Lift - ONYX Elevators (Patna)	350,000.00	350,000.00
	<b>TOTAL - B</b>	<b>773,702.00</b>	<b>773,702.00</b>

SL.NO.	PARTICULARS	2015	2014
	<b>C. Security Deposits</b>		
1	Security Deposit with K. M. C. H.	1,173,890.00	1,173,890.00
2	Security Deposit with D. S. C.	32,978.00	32,978.00
3	Deposit with Telephone Department	3,000.00	3,000.00
4	Security Deposit with Railways	50,000.00	50,000.00
5	Earnest Money	125,000.00	125,000.00
6	Security Deposit (Patna Rent)	18,000.00	18,000.00
7	Deposit - KMCH- Radiology Block	500,000.00	500,000.00
	<b>TOTAL - C</b>	<b>1,902,868.00</b>	<b>1,902,868.00</b>



**NIAGAREE BUILD. & DEVELOP. PVT. LTD**

**Managing Director**

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SL.NO.	PARTICULARS	2013	2014
	<b>B. Advance Against Land</b>		
1	Advance Against Land ( Miscellaneous)		
2	Kadru Project, Ranchi		
3	Dariatu Project- Near Alam Nursing Home, ranchi	4,170,143.00	4,170,143.00
4	Ranchi Project - Irshad Alam	1,036,000.00	976,000.00
5	Ranchi Project - Ishiaq Khan	100,000.00	100,000.00
6	Ranchi Project - Md. Dilawar	55,000.00	55,000.00
7	Ranchi Project - Ranjit Kumar	158,000.00	158,000.00
8	Apsara cinema Hall Project - Patna	930,000.00	930,000.00
9	Boring Road Project, Patna	27,500.00	27,500.00
10	Dr Pravin Kumar	0.00	1,300,000.00
11	Exhibition Road Project, Patna	500,000.00	500,000.00
12	Nosha - 1, Phulwari Sharif, Patna	450,000.00	1,250,000.00
13	Nosha - 2, Phulwari Sharif, Patna	550,000.00	550,000.00
15	Sabzibagh Project, Kashana Kothi, Patna	1,073,000.00	1,073,000.00
16	Ramjeet Singh, Patna	519,680.00	519,680.00
17	Abhiyanta Nagar, Bailey Road Project, Patna	700,000.00	700,000.00
18	Alba, Phulwarisharif, Patna	235,000.00	235,000.00
19	Jsgdeo Nagar Project, Patna	500,000.00	500,000.00
21	Megha Project, Khagaul, Patna	100,000.00	100,000.00
22	Pushpanjali Devta Project, Patna	400,000.00	400,000.00
23	Rajendra Nagar Project, Patna	1,317,500.00	500,000.00
24	Rupaspur Project, Patna	6,832,857.00	6,632,857.00
25	Sai Heritage Site, Purnendunagar	4,336,000.00	4,312,000.00
26	Samanpura Project	151,000.00	151,000.00
27	Asha Sinha	100,000.00	100,000.00
		6,000,000.00	6,000,000.00
		200,000.00	200,000.00
	<b>TOTAL - D</b>	<b>30,441,680.00</b>	<b>31,440,180.00</b>
	<b>TOTAL ( A+B+C+D+E)</b>	<b>38,730,946.00</b>	<b>38,010,446.00</b>

**NOTE -6 (c) - CURRENT ASSETS (Other Current Assets)**

SL.NO.	PARTICULARS	2015	2014
1	Income Tax deducted at Source ( A/Y 15-16)		
2	Advance Income Tax	767,570.00	297,183.00
3	Flat - Fazal Imam Complex	650,000.00	450,000.00
4	Shops - Fazal Imam Complex	0.00	4,438,000.00
5	Interest Paid on Service Tax	3,019,424.00	6,062,000.00
6	Service Tax	0.00	0.00
7	Receivable Ag. sale of Flats - Ranchi	1,431,927.00	1,431,927.00
8	Receivable Ag. sale of Flats - Patna	0.00	2,187,150.00
9	Receivable from Landowners	6,793,861.00	12,150,861.00
10	Income Tax deducted at Source ( A/Y 14-15)	3,698,846.00	3,698,846.00
		21,000.00	0.00
	<b>TOTAL</b>	<b>16,382,628.00</b>	<b>30,715,967.00</b>



NIAGAREE BUILD. & DEVELOP. P.T. LTD

Managing Director

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT**

**NOTE - 7 - REVENUE FROM OPERATIONS**

SL.NO.	PARTICULARS	2015	2014
1	Receipts against Contract Katihar Medical College	13,749,510.00	5,777,125.00
2	Receipt from Yugrishi Charitable Trust	23,348,004.00	
1	Receipt from Construction & Development Sale of Flats	10,540,000.00	155,266,682.00
<b>TOTAL</b>		<b>47,637,514.00</b>	<b>161,043,807.00</b>

**NOTE - 8 - OTHER INCOME**

SL.NO.	PARTICULARS	2015	2014
1	Rent /Miscellaneous Receipts	252,150.00	191,400.00
<b>TOTAL</b>		<b>252,150.00</b>	<b>191,400.00</b>

**NOTE - 9 - COST OF REVENUE / MATERIAL CONSUMED**

SL.NO.	PARTICULARS	2015	2014
1	AC Installation	89,000.00	-
2	Cement	9,276,397.78	10,986,472.35
3	Binding Wire	74,738.00	0.00
4	Cost Of Land	0.00	15,906,507.00
5	CCTV Installation	0.00	120,000.00
6	Door & Windows Material	4,330,930.99	7,907,504.79
7	Electricity & Electrical Item	2,109,945.00	2,690,054.03
8	Earth Filling Expense	81,615.33	0.00
9	Fire Fighting Equipment Installation	0.00	103,700.00
10	Generator Installation	365,000.00	275,000.00
11	Iron & Steel	11,105,122.36	17,018,990.49
12	Lift Installation	560,000.00	4,102,589.00
13	Marble & Tiles	235,875.00	871,401.00
14	Paint & Paris	1,998,724.12	927,545.00
15	Pump & Motors	24,900.00	29,262.00
16	Sand Chips & Bricks	12,803,904.84	5,711,886.00
17	Sanitary & Pipe Fittings	4,998,340.40	3,509,229.25
18	Shuttering Materials	412,920.00	173,970.00
19	Site Expenses	1,067,483.00	
20	Stone and Chips	967,365.00	1,783,442.39
21	Soil Testing Expense	0.00	89,184.00
22	Tiles, Mosaic & Kota Stones	7,115,398.00	1,292,105.00
23	Transportation & Carriage	61,708.00	73,310.00
24	Water Proofing Expense	180,930.00	25,440.00
<b>TOTAL</b>		<b>57,860,297.82</b>	<b>73,597,592.30</b>



NIAGAREE BUILD. & DEVELOP. PVT. LTD

Managing Director

**NOTE - 10 - Changes in Inventories of finished goods, W.I.P and Stock-in-Trade**

SL.NO.	PARTICULARS	2015	2014
1	Stock at Site as on 31.03.15		
2	Work in Progress as on 31.03.15	667,300.00	114,930.00
	Finished Flats & Shops as on 31.03.15	177,969,000.00	127,558,600.00
		8,245,400.00	11,045,000.00
3	Less : Opening Stock	186,881,700.00	138,718,530.00
4	Work in Progress	114,930.00	295,202.00
	Finished Flats & Shops	127,558,600.00	182,361,000.00
		11,045,000.00	
	<b>TOTAL</b>	138,718,530.00	182,656,202.00
		-48,163,170.00	43,937,672.00

**NOTE - 11 - EMPLOYEE BENEFIT EXPENSE**

SL.NO.	PARTICULARS	2015	2014
1	Salary to Staff		
2	Salary & Wages to Site Workers	2,816,785.00	3,264,961.00
3	Salary to Directors	19,526,983.00	20,457,988.00
4	Employers Con. To P.F	3,360,000.00	2,496,000.00
5	Employers Contribution to ESIC	154,156.00	168,356.00
6	Staff Welfare	38,343.00	0.00
7	Labour Welfare	196,142.00	131,966.00
	<b>TOTAL</b>	230,000.00	0.00
		26,322,409.00	26,519,271.00

**NOTE - 12 - FINANCIAL COST**

SL.NO.	PARTICULARS	2015	2014
1	Bank Charges & Commission		
2	Interest on Income Tax	39,628.30	20,907.56
3	Interest on TDS	345,214.00	164,844.00
4	Interest on Service Tax	386.00	16,082.00
5	Interest on Provident Fund	45,480.00	158,914.00
	<b>TOTAL</b>	621.00	0.00
		431,329.30	360,747.56

**NOTE - 13 - DEPRECIATION & AMORTISATION**

SL.NO.	PARTICULARS	2015	2014
1	Depreciation on Tangible Assets		
	<b>TOTAL</b>	1,214,727.00	1,183,300.00
		1,214,727.00	1,183,300.00



NIAGAREE BUILD. & DEVELOP.

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**NOTE - 14 - OTHER EXPENSE**

SL.NO.	PARTICULARS	2015	2014.
1	Architect Fees & Expenses	0.00	367,979.00
2	Auditor's Remuneration	65,000.00	65,000.00
3	Ac Installation	0.00	0.00
4	Boring & Pump	0.00	0.00
5	Brokerage, Compesation , Discount & Damarha	0.00	455,000.00
6	Electricity Charges	302,382.00	585,051.00
7	Filing Fees & Adminis. Charges	10,400.00	3,000.00
8	Generator Running Expense	0.00	0.00
9	Insurance Charges	20,316.00	22,263.00
10	Loss on Sale of Flat/ Shop	765,576.00	0.00
11	Municipality Tax & Other Charges	0.00	53,231.00
12	Miscellaneous Expense	0.00	0.00
13	Machinery Hire Charges	0.00	0.00
14	Map/ Drawing Sanction Expense	0.00	0.00
15	News paper & Periodicals	5,800.00	7,052.00
16	Office Expenses	194,310.00	176,215.00
17	Petrol & Diesel	457,100.05	328,272.00
18	P.F. Administrative & Insurance charges	15,468.00	14,889.00
19	Postage & Courier	6,575.00	6,690.00
20	Printing & Stationers	37,146.00	132,155.00
21	Professional Charges	106,576.00	59,000.00
22	Registration & Legal Charges	0.00	615,566.00
23	Rent	670,624.00	1,421,840.00
24	Repair & Maintenance	192,611.34	60,865.00
25	Rounding Off/ Discount	69.41	-9.32
26	Sales Tax Deduction	687,477.00	288,858.00
27	Security Charges	949,529.56	1,113,275.00
28	Service Tax	1,165,757.00	1,201,709.00
29	Site Expenses	0.00	1,018,661.00
30	Telephone Expenses	100,428.00	102,196.00
31	Travelling Expenses & Conveyance	63,839.00	73,963.00
32	Vehicle Repair & Maintenance	219,412.00	221,735.00
		<b>6,036,396.36</b>	<b>8,394,455.68</b>



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**NIAGAREE BUILDERS & DEVELOPERS PVT. LTD**  
**PATHALKUDWA CHOWK, RANCHI - 834001**

**BALANCE SHEET AS AT 31ST MARCH 2016**

( Amt. in Rs.)

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b><u>I. EQUITY AND LIABILITIES</u></b>			
(1) Shareholder's Funds			
(a) Share Capital	1	115,000.00	115,000.00
(b) Reserves and Surplus	2	30,985,503.86	28,159,995.96
(c) Money received against share warrants			
2) Share application money pending allotment		0.00	0.00
3) Non-Current Liabilities			
(a) Long-term borrowings		0.00	0.00
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other Long term liabilities		0.00	0.00
(d) Long term provisions		0.00	0.00
4) Current Liabilities	3		
(a) Short-term borrowings	3(a)	14,982,476.00	14,930,060.00
(b) Trade Payables	3(b)	4,038,357.69	1,832,883.26
(c) Other Current liabilities	3(c)	129,946,311.00	205,370,959.00
(d) Short-term provisions	3(d)	5,593,035.00	3,751,255.00
<b>Total</b>		<b>185,660,683.55</b>	<b>254,160,153.22</b>
<b><u>I. ASSETS</u></b>			
1) Non-current assets			
a) Fixed assets			
(i) Tangible assets	4	5,633,091.00	5,541,481.00
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
b) Non-current investments	5	322,103.41	322,103.41
c) Deferred tax assets (net)		0.00	0.00
d) Long term loans and advances		0.00	0.00
e) Other non-current assets		0.00	0.00
2) Current assets			
a) Current investments		0.00	0.00
b) Inventories	6(a)	119,374,300.00	186,881,700.00
c) Trade receivables	6(b)	527,474.61	1,470,899.61
d) Cash and cash equivalents	6(c)	3,317,224.26	4,830,395.20
e) Short-term loans and advances	6(d)	39,332,750.00	38,730,946.00
f) Other current assets	6(e)	17,153,740.27	16,382,628.00
<b>Total</b>		<b>185,660,683.55</b>	<b>254,160,153.22</b>

As per our attached report of even date

Notes on Accounts 1-15

For Mukherjee Choudhury & Associates

Chartered Accountants **NIAGAREE BUILD. & DEVELOP. PVT. LTD** For & on behalf of the Company

Swati Mukherjee, F.C.A., DISA  
Partner. (Mem. No. 75225)

  
Managing Director

Naushad Alam  
Director

Md. Imran  
Director

Place: Ranchi Date : 30th Sept. 2016

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

(Amt. in Rs.)

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Revenue from operations	7	146,883,889.00	47,637,514.00
Other Income	8	1,589,234.00	252,150.00
<b>Total Revenue (I + II)</b>		<b>148,473,123.00</b>	<b>47,889,664.00</b>
<b>Expenses:</b>			
Cost of materials consumed	9	46,095,318.48	57,860,297.82
Change of Stock-in-Trade			
Changes in inventories of finished goods, W.I.P and Stock-in-trade	10	67,507,400.00	(48,163,170.00)
Employee benefit expense	11	21,413,446.00	26,322,409.00
Financial costs	12	100,387.67	431,329.30
Depreciation and amortization expense	13	940,598.00	1,214,727.00
Other expenses	14	8,425,930.95	6,036,396.36
<b>Total Expenses</b>		<b>144,483,081.10</b>	<b>43,701,989.48</b>
Profit before exceptional and extraordinary items and tax		3,990,041.90	4,187,674.52
Exceptional Items		0.00	0.00
Profit before extraordinary items and tax (V - VI)		3,990,041.90	4,187,674.52
VI. Extraordinary Items		0.00	0.00
Profit before tax (VII - VIII)		3,990,041.90	4,187,674.52
Tax expense:			
Current tax		1,164,534.00	1,512,267.00
Deferred tax		0.00	0.00
Profit(Loss) from the period from continuing operations		2,825,507.90	2,675,407.52
I. Profit/(Loss) from discontinuing operations		0.00	0.00
II. Tax expense of discounting operations		0.00	0.00
V. Profit/(Loss) from Discontinuing operations (XII - XIII)		0.00	0.00
VI. Profit/(Loss) for the period (XI + XIV)		2,825,507.90	2,675,407.52
VI. Earning per equity share:			
(1) Basic		2,456.96	2,668.52
(2) Diluted		2,456.96	2,668.52

NIAGAREE BUILD. & DEVELOP. PVT. LTD

Notes on Accounts 1-15  
For & on behalf of the Company

Managing Director

Naushad Alam  
Director

Md. Imran  
Director

As per our attached report of even date  
for Mukherjee Choudhury & Associates  
Chartered Accountants

Swati Mukherjee, F.C.A., DISA  
Partner, (Mem. No. 75225)

Place: Ranchi

Date: 30th Sept. 2016

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT**

**NOTE - 1 - SHARE CAPITAL**

SL.NO.	PARTICULARS	2016	2015
	Authorised Capital 5000 share of Rs. 100 each		
	Issued Subscribed and Paid up Capital 1,150 share of Rs. 100 each	500,000.00	500,000.00
1		115,000.00	115,000.00
	TOTAL	115,000.00	115,000.00

Details of shareholders holding more than 5% shares in the

	Name of the shareholder	No. of Shares	% Holding
1	Naushad Alam	325	28.26
2	Nikhat Fatima	165	14.35
3	Md. Imtiaz	165	14.35
4	Md. Imran	165	14.35
5	Aftab Ahmad	165	14.35
6	Noor Saba	165	14.34
	TOTAL	1150	100

**NOTE - 2 - RESERVE & SURPLUS**

SL.NO.	PARTICULARS	2016	2015
1	Balance as per last Balance Sheet	28,159,995.96	25,484,589.44
2	Addition during the Year	2,825,507.90	2,675,406.52
	TOTAL	30,985,503.86	28,159,995.96

**NOTE - 3 - CURRENT LIABILITIES**

NIAGAREE BUILD. & DEVELOP. PV

**NOTE - 3 (a) - Short term Borrowings (Unsecured Loan & Advances)**

*[Signature]*  
Managing Director

SL.NO.	PARTICULARS	2016	2015
1	Loan from Others	14,827,739.00	13,955,323.00
2	Loan from Directors	154,737.00	974,737.00
	TOTAL	14,982,476.00	14,930,060.00

**NOTE - 3 (b) - Trade Payables (Sundry Creditors)**

SL.NO.	PARTICULARS	2016	2015
1	Aluminium House	0.00	301,879.80
2	Akarsh Elevator	100,000.00	0.00
3	Balia Traders	70,557.81	0.00
4	Bihar Sanitary Emporium	11,755.00	0.00
5	Colour Syndicate	17,393.00	0.00

*[Signature]*  
*[Stamp]*

6	CBW - Ita Udyog	0.00	39,250.00
7	Drindh Lakshya Engineering Pvt. Ltd.	210,000.00	-
8	Devnandan Rameo Asbestos	0.00	107,100.00
9	Elotech Elevators	250,000.00	0
10	Evolution Tech & Infra Pvt. Ltd	503,709.00	0
11	Gharana Traders	0.00	244,493.00
12	Green Commando Security Forces	0.00	18,600.00
13	Harendra Kumar	176,770.00	176,770.00
14	Indian Ex Army Security Servie	75,676.00	68,300.00
15	International Bath Concept	6,680.00	12,114.00
16	International Pipe & Sanitary Stores	863,599.30	187,883.30
17	Jaiprakash Associates Ltd.	22,505.00	0.00
18	Jaishankar Prasad	9,999.00	0.00
19	Kasera Iron & Steel Pvt Ltd.	0.00	213,516.00
20	Mahavira Electric Co	113,911.00	86,385.00
21	Maa Gayatri Traders	2,937.11	34,907.11
22	Maa Sherawali Enterprises	143,891.27	0.00
23	Maa Sai Marbles	638,134.20	0.00
24	MD Steel	85,333.00	85,333.00
25	Mukesh Electricals	63,785.00	0.00
26	Novelty Arts	8,500.00	0.00
27	Patna Enterprises	242,814.00	0.00
28	R. S. Bricks	211,365.00	211,365.00
29	Sagar Cement Agency	400.00	0.00
30	Samrat Detective & Security Services Pvt. Ltd	19,600.00	0.00
31	Shyama Enterprise	172,877.00	44,638.00
32	Snake Intelligence & Security Force	9,900.00	0.00
33	S.R Enterprises	6,266.00	0.00
34	Tirupati Ecotech Pvt. Ltd.	0.00	349.00
35	Ultratech Cements	0.00	0.00
		<b>4,038,357.69</b>	<b>1,832,883.26</b>

**NOTE - 3 (c) - Other Current Liabilities**

NIAGAREE BUILD. & DEVELOP. PVT. LTD

**(i). Advance from Customers Against Flats & Shops**

**PROJECT - LAKE VIEW COMPLEX, RANCHI**

Managing Director

SL.NO.	PARTICULARS	2016	2015
1	Bitquis Bari	0.00	2,235,000.00
2	Ejaj Ahmad	0.00	1,200,000.00
3	Hasnain Ahmad	0.00	1,520,000.00
4	Mumtaz Alam Khan ( Shop - LVC)	0.00	440,055.00
5	Rabiul Islam & Nazma Sultan	0.00	1,670,550.00
6	Rahman M. Khalil	0.00	917,000.00
7	Sadab Tayib	0.00	947,000.00
8	Shabana Jalil	0.00	1,300,000.00
9	Tarannum Mumtaz	0.00	965,000.00
<b>TOTAL - A</b>		<b>0.00</b>	<b>11,194,605.00</b>

**PROJECT - FAZAL IMAM COMPLEX**

SL.NO.	PARTICULARS	2016	2015
1	Ahmad Ashfaq Karim	200,000.00	200,000.00
<b>TOTAL - B</b>		<b>200,000.00</b>	<b>200,000.00</b>

**PROJECT - KASHANA KOTHI**

PARTICULARS		2016	2015
	Dabiruddin & Shahana Azmi	0.00	1,048,500.00
	Dantish Sami	0.00	3,000,000.00
	Ghufran Zafri & Minhajuddin	0.00	2,438,500.00
	Jamal Haider & Afsana Azmi	0.00	1,200,000.00
	Mansoor Alam	0.00	2,200,000.00
	Md Maqsood Alam & Irshat Praveen	0.00	2,631,500.00
	Mobin Ahmad	0.00	500,000.00
	Nigar Perveen & Saman Fatima Zafar	0.00	1,600,000.00
	Nusrat Jafri & Sajjad Jafri	0.00	1,480,000.00
	Nusrat Zeba & Sabahuddin	0.00	2,148,500.00
	<b>TOTAL - C</b>	<b>0.00</b>	<b>18,247,000.00</b>

**PROJECT - PUSHPANJALI MALL, BOHING ROAD, PATNA**

PARTICULARS		2016	2015
	Anshu Sinha & Ruby Devi	3,800,000.00	3,800,000.00
	Asim Zafar	600,000.00	600,000.00
	Ehyaal Islam	4,377,500.00	4,377,500.00
	Hemant Kumar	1,850,000.00	1,850,000.00
	Khateeb Ahmad	2,000,000.00	2,000,000.00
	Mahmood Azam - & Office Flat	5,208,500.00	5,208,500.00
	Naseer Zafar	1,000,000.00	1,000,000.00
	Neelam Sinha	51,000.00	51,000.00
	Neeraj Sinha	100,000.00	100,000.00
	Onkar Prasad Srivastava	801,000.00	801,000.00
	Poonam Kishore & sanjay Kishore	9,000,000.00	9,000,000.00
	Shahnawaz Khan	250,000.00	2,950,000.00
	Shyesta Sultana	400,000.00	400,000.00
	Suchit Kumar	151,000.00	151,000.00
	The Institute of Cost Accountants Of India	12,500,000.00	12,500,000.00
	<b>TOTAL - D</b>	<b>40,089,000.00</b>	<b>44,789,000.00</b>

**PROJECT - SHANTILOK, SHEIKHPURA, PATNA**

NO.	PARTICULARS	2016	2015
1	Abhilash Kumar	0.00	686,001.00
2	Ajit Kumar Thakur	0.00	900,000.00
3	Akshay Kumar Sinha	0.00	1,211,000.00
4	Alok K. Jha & Priyanka Jha	0.00	1,867,000.00
5	Asha Devi	0.00	1,111,000.00
6	Balkrishna Pradhan	0.00	3,000,000.00
7	Bijesh Kumar	0.00	2,460,250.00
8	Bindeshwar Kumar Singh	0.00	1,249,000.00
9	Dinesh Kumar	0.00	1,500,000.00
10	Geeta Jaiswal & Abhishek Kumar	0.00	2,500,000.00
11	Gopal Saran Singh	0.00	1,000,000.00
12	Harendra Kumar	0.00	500,000.00
13	Janki Viswakarma	0.00	351,000.00
14	Kumar Gaurav	0.00	730,000.00
15	Kusum Singh	0.00	800,000.00
16	Lal Badan Prasad	0.00	972,750.00
17	Mamta Mishra	0.00	2,888,200.00

**MAGAREE BUILD. & DEVELOPER PVT. LTD**

**Managing Director**

18	Manish Kumar	0.00	369,000.00
	Naveen Kumar	0.00	286,000.00
	Pankaj Kumar Sinha	0.00	200,000.00
	Rajani Kumari	0.00	370,000.00
	Rajeev Kumar	0.00	1,496,500.00
	Raj Kishor Prasad ( Flat & Shop )	0.00	1,318,800.00
	Rama Kanti Sinha	0.00	1,851,000.00
	Ram Pravesh Sharma	0.00	2,775,000.00
	Ramratan Thakur	0.00	2,039,900.00
	Ravi Shankar Kumar	0.00	3,991,463.00
	Sandeep Kumar & Nelta Singh	0.00	761,000.00
	Sanjay Kumar( H/O Priyanka Kumari )	0.00	858,550.00
	Sanjay Kumar Purbey (Flat /Shop)	0.00	2,055,000.00
	Sanjeev Kumar Jamuar - Flat	0.00	850,000.00
	Santosh kumar Singh - Flat	0.00	2,400,000.00
	Shashi Bhushan Saurabh	0.00	850,000.00
	Singh-Son Arch Con	0.00	2,501,000.00
	Suman Kumar	0.00	1,400,000.00
	Sushma Sinha	0.00	1,400,000.00
	Usha Sinha	0.00	1,526,000.00
	Varun Kumar Shah	0.00	1,650,000.00
	Vijay Kumar Sinha	0.00	1,679,846.00
	Vijay Vallabh Singh	0.00	1,800,000.00
	<b>TOTAL - E</b>	<b>0.00</b>	<b>58,155,260.00</b>

**PROJECT - URMILA KUNJ - PATNA( SHANTILOK BLOCK A )**

Sl.NO.	PARTICULARS	2016	2015
1	Ajoy Kumar Das		
2	Jaseem Akhtar	0.00	2,500,000.00
3	Jibendu Choudhary	0.00	700,000.00
4	Praveen Kumar	0.00	1,951,000.00
5	Ram Naresh Prasad	0.00	100,000.00
	<b>TOTAL - F</b>	<b>0.00</b>	<b>6,302,000.00</b>

**PROJECT - A. K SEN TOWER RAJENDRA NAGAR - PATNA**

Sl.NO.	PARTICULARS	2016	2015
1	Ibrar Ahmad		
1	Inderjeet Singh- Flat	2,380,000.00	0.00
2	Neeraj Sen	3,300,000.00	3,300,000.00
3	Rahul Kumar	9,066,558.00	100,000.00
4	Sourav Kumar	2,920,000.00	2,920,000.00
5	Suchit Kumar	926,100.00	426,000.00
6	Yasir Imam Md	6,992,616.00	151,000.00
	<b>TOTAL - G</b>	<b>1,706,770.00</b>	<b>1,406,770.00</b>
		<b>27,292,044.00</b>	<b>8,303,770.00</b>

**NIAGAREE BUILD. & DEVELOP. PVT. LTD.**

*Managing Director*

**PROJECT - HALIM TOWER, NALA ROAD - PATNA**

Sl.NO.	PARTICULARS	2016	2015
	Anuj Kumar Goenka		
	Ferzana ahmad	3,075,000.00	500,000.00
	Ibrar Ahmad	0.00	1,000,000.00
	Md.Sayed Arman Ahmad	0.00	1,080,000.00
	Neeraj Sinha	0.00	2,000,000.00
	Suchit Kumar	687,700,000.00	600,000.00
	<b>TOTAL - H</b>	<b>2,677,500.00</b>	<b>517,500.00</b>
		<b>6,392,500.00</b>	<b>5,697,500.00</b>

**PROJECT - KUNDALIMBA ENCLAVE - PATNA**

NO.	PARTICULARS	2016	2015
	Amalulab Chandra		
	Asim Zafar	2,000,000.00	1,000,000.00
	Fauzan Ahmad Anwar	300,000.00	1.00
	Ibrahim Ali	2,000,000.00	500,000.00
	Istak Ali Anwar	1,000,000.00	1,500,000.00
	Muhammad Husein & Md. Jamil	400,000.00	0.00
	Nikhil Aza	2,100,000.00	1,200,000.00
	Nagar Parveen	3,000,000.00	0.00
	Rashid Tanzeer	400,000.00	400,000.00
	Rizwan Ahmad	2,200,000.00	1,000,000.00
	Rupa Sinha	2,500,000.00	1,000,000.00
	Saba Afreen	500,000.00	500,000.00
	Shahana Nazreen	300,000.00	300,000.00
	Shahinawaz Zafar	855,000.00	855,000.00
	<b>TOTAL - I</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>
		<b>20,200,200.00</b>	<b>10,257,000.00</b>

**PROJECT - MEGHA ENCLAVE SIGMA ROAD, KAHGALLI - PATNA**

NO.	PARTICULARS	2016	2015
1	Ajay Kumar		
2	Bhupendra kumar	0.00	2,100,000.00
3	Birendra Kr. Yadav & Nikha Devi	0.00	1,300,000.00
4	Dilip Kumar	0.00	101,000.00
5	Jai Kishore Singh	0.00	1,500,000.00
6	Manish Kumar	0.00	2,009,150.00
7	Meera Kumari	0.00	1,501,000.00
8	Nagendra Kumar Singh & Madhus Singh	0.00	3,265,000.00
9	Rahul Kumar Sharma	0.00	1,343,600.00
10	Shail Devi & Abhaya Kumar	0.00	2,000,000.00
11	Sunil Kumar	0.00	2,400,000.00
	<b>TOTAL - J</b>	<b>0.00</b>	<b>1,400,000.00</b>
		<b>0.00</b>	<b>18,919,750.00</b>

**PROJECT - SAFA ENCLAVE - PATNA**

L.NO.	PARTICULARS	2016	2015
1	Md. Shakil Khan		
	<b>TOTAL - K</b>	<b>751,000.00</b>	<b>751,000.00</b>
		<b>751,000.00</b>	<b>751,000.00</b>

**PROJECT - MRF GREEN (NOSHA II) - PATNA**

*[Handwritten Signature]*  
**Managing Director**

SL.NO.	PARTICULARS	2016	2015
1	Dr. Ahmad Rizwan Karim		
2	Nasimul Haque	200,000.00	200,000.00
	<b>TOTAL - L</b>	<b>1,000,000.00</b>	<b>800,000.00</b>
		<b>1,200,000.00</b>	<b>1,000,000.00</b>

**PROJECT - ADV AGN FLAT & SHOP - PATNA**

SL.NO.	PARTICULARS	2016	2015
1	Meena Kumari		
	<b>TOTAL - M</b>	<b>11,000.00</b>	<b>11,000.00</b>
		<b>11,000.00</b>	<b>11,000.00</b>

**PROJECT - GALAXY GREEN**

NO	PARTICULARS	2016	2015
	Atwar Shrivastava		
	Chandhal Kumar & Nand Kishore	50,000.00	0.00
	<b>TOTAL - N</b>	711,000.00	0.00
		761,000.00	0.00

**PROJECT - SAURBHAGI**

NO	PARTICULARS	2016	2015
	Mahendra Kumar Jha		
	Meena Kumari Sinha	200,000.00	0.00
	Sandeep Kumar	300,000.00	0.00
	Urmila Devi	901,000.00	0.00
	Urmila Sahni	2,500,000.00	0.00
	Vijayashree Dangre & Dinesh Kumar	315,000.00	0.00
	<b>TOTAL - O</b>	2,900,000.00	0.00
		7,146,000.00	0.00

<b>GRAND TOTAL (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)</b>	106,122,744.00	183,807,885.00
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NO	PARTICULARS	2016	2015
	<b>ii - ADVANCE FROM OTHERS</b>		
1	Hemlati Jha-Adv-Fraser Road Project		
2	Investcare(Adv)	0.00	150,000.00
3	Refundable ag. Flats	0.00	50,000.00
4	Advance Receive from KMCH	2,713,150.00	604,000.00
5	Security Deposit (Relience)	19,533,890.00	19,533,890.00
6	Security Deposit (Rent)	0.00	535,184.00
7	Bazaar Retail ( Kolkata) - Security Money	690,000.00	690,000.00
8	Refundable Ag. Land - Dr. Praveen Kumar	636,527.00	0.00
	<b>TOTAL - A</b>	250,000.00	0.00
		23,823,567.00	21,563,074.00

**(c) TOTAL OTHER CURRENT LIABILITIES- (I + ii)**

129,946,311.00	205,370,959.00
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**NOTE - 3 (d) - Short term Borrowings (Outstanding Liabilities)**

SL.NO.	PARTICULARS	2016	2015
1	Auditor's Remuneration & Expenses	65,000.00	65,000.00
2	Directors Salary	450,351.00	260,000.00
3	ESIC Payable	6,996.00	5,205.00
4	Filing Fees	10,000.00	8,000.00
5	Staff Salary Payable	228,351.00	138,050.00
6	Income Tax Payable	1,164,534.00	1,512,268.00
7	Labour Charges	290,560.00	230,960.00
8	Professional Fees	50,000.00	54,000.00
9	Provident Fund	52,624.00	40,980.00
10	Electricity Charges	16,328.00	17,334.00
11	Service Tax	0.00	265,376.00
12	Office Maintenance Charges	2,136.00	0.00
13	Telephone Charges	9,675.00	0.00
14	Generator Installation	380,000.00	0.00
15	Cost of Land - Payable to Landowners	1,229,300.00	0.00
16	TDS on Petty Contractors	37,180.00	34,082.00
14	Lift Installation	1,490,000.00	1,000,000.00
15	CCTV Installation	130,000.00	120,000.00

NIAGAREE BUILD. & DEVELOP. PVT. LTD

Managing Director

**NOTE - 4 OF FIXED ASSETS FORMING PART OF BALANCE SHEET ACCOUNT AS AT 31 MARCH 2015**

Asset	Date Of Purchase Of New / Existing Asset	Original Cost	WDV as on	As per WDV Method				Rate of Dep.	Dep. Amount	Net b
				3/31/2015	Estimate d useful life as per schedule II (in years)	Balance days of Assets per Remaining life as on	Days used in year			
P & M - Batch Mixing Plant	1-Apr-11	3,016,774.00	1,599,227	15	3/31/2015	365	19.32%	308,923	3/31/20	
P & M - Motor Pump - Kirloskar	1-Apr-08	1,217,594.00	428,775	15	2920	365	21.65%	92,838	31	
P & M - Motor Pump	1-Apr-10	61,101.00	24,738	15	3650	365	18.87%	4,689	20	
P & M - Machinery	1-Apr-09	557,856.00	238,887	15	3285	365	21.15%	50,111	186	
Office Equip. - Telephone	1-Apr-10	35,475.00	2,524	5	0	0	100.00%	2,524	1	
Office Equip. - Telephone ( Mobile)	11-Nov-15	68,000.00	-	5	1825	141	36.90%	9,694	58.3	
Office Equip - Battery	1-Apr-10	104,161.00	5,208	5	0	0	100.00%	5,208	0	
P & M - Air Conditioner	1-Apr-10	21,680.00	9,743	15	3650	365	19.65%	1,914	7.02	
P & M - Air Conditioner	22-Jun-15	39,000.00	-	15	5475	283	14.23%	4,303	34.697	
P & M - Air Cooler	1-Apr-09	6,000.00	2,338	15	3285	365	20.40%	477	1.661	
Office Equip - Aqua Guard	1-Apr-10	9,990.00	499	5	0	0	0.00%	0.00	499	
Office Equip - Aqua Guard	2-Jul-15	7,000.00	-	5	1825	273	36.90%	1,937.00	3,063	
P & M - JCB Excavator	1-Apr-11	2,060,000.00	687,209	15	4019	365	15.65%	106,804	578,305	
P & M - Generator	1-Apr-04	25,452.00	4,252	15	1459	365	26.05%	1,108	3,144	
P & M - Vibrator	3-Jun-15	2,663.00	-	15	5475	302	14.23%	314	2,349	
P & M - Inverter	1-Apr-11	19,979.00	10,979	15	4015	365	19.59%	2,151	8,828	
P & M - Printer	1-Apr-12	27,200.00	17,561	15	4381	365	19.20%	3,371	14,190	
P & M - Printer	29-Aug-15	4,200.00	-	15	5475	215	14.23%	352	3,848	
P & M - Printer	24-Sep-15	35,300.00	35,300	3	1095	189	53.63%	9,794	25,506	
P & M - Computer	1-Apr-13	28,200.00	5555	3	366	365	74.53%	4140	1415	
P & M - Computer	1-Apr-05	2,010.00	100	5	-1826	-1826	-0.50%	0	100	
Office Equip - Cycle	1-Apr-05	46,700.00	2335	10	-1	-1	0	0	2335	
Motor Vehicle - MotorCycle	1-Apr-05	321,850.00	16093	8	-1827	-1827	0.00%	0	16093	
Motor Vehicle - Maruti Zen	1-Apr-02	855,340.00	42767	8	-1	-1	0	0	42767	
Motor Vehicle - Tata Safari	1-Apr-07	421,172.00	60283	8	730	195	31.23%	10053	52114	
Motor Vehicle - Car - Chevrolet	1-Apr-09	403,277.00	83781	8	1095	365	37.30%	31667	52114	
Motor Vehicle - Car - wakaran - R	1-Apr-10	659,969.00	134612	8	1095	365	37.43%	50165	602504	
Motor Vehicle - Mahindra - Xyle	1-Apr-10	926,270.00	0	8	1095	195	25.01%	7662	17696	
Motor Vehicle - Car - Fiat	18-Sep-15	83,925.00	25358	8	2920	365	30.22%	7662	2036002	
Furniture & Fixture	1-Apr-10	2,740,329.00	2140657	10	1825	365	4.87%	104355	5,633,091	
Office Space	1-Apr-10	13,808,718	5,541,481	60	20075	365	94.0	940,898	5,633,091	
<b>TOTAL</b>		<b>13,808,718</b>	<b>5,541,481</b>		<b>1,082,433</b>					

**WAGARSE BUILD. & DEVELOP. PVT. LTD**

W  
Managing Director

**NOTE - 5 - Non-current Investment**

SL.NO.	PARTICULARS	2016	2015
1	Investment in Joint Venture	322,103.41	322,103.41
	<b>TOTAL</b>	<b>322,103.41</b>	<b>322,103.41</b>

**NOTE - 6 (a) - CURRENT ASSETS (Inventories)**

SL.NO.	PARTICULARS	2016	2015
A	Stock at Site		
1	Cement	46,050.00	190,700.00
2	Iron & Steel	40,900.00	241,000.00
3	Sand, Chips & Bricks	40,650.00	236,000.00
	<b>Total Stock at Site</b>	<b>127,600.00</b>	<b>667,700.00</b>
1	W.I.P. - KMCH	15,780,000.00	15,780,000.00
2	W.I.P. - Patna Projects	95,221,700.00	150,995,000.00
3	W.I.P. - Ranchi Projects	0.00	11,124,000.00
4	Finished Flats & Shops - Patna	8,245,000.00	8,245,000.00
	<b>TOTAL</b>	<b>119,246,700.00</b>	<b>186,214,000.00</b>
		<b>119,374,300.00</b>	<b>186,881,700.00</b>

**NOTE - 6 (b) - CURRENT ASSETS (Trade Receivables)**

SL.NO.	PARTICULARS	2016	2015
	Advance to Suppliers		
1	Johnson Lift (P) Ltd		1,000,000.00
2	Maa Sai Marbles	0.00	274,277.00
3	Miraj Electricals - Patna	0.00	14,676.31
4	Rishikesh Kumar	14,676.31	82,327.42
5	Shelter Enterprise	82,327.42	99,305.00
6	Ultrateck Cement	99,305.00	230,158.88
7	A to Z Building Material Pvt. Ltd.	230,158.88	313.88
8	Gharana Traders	91,500.00	0.00
	<b>TOTAL - A</b>	<b>9,507.00</b>	<b>0.00</b>
		<b>527,474.61</b>	<b>1,470,899.61</b>

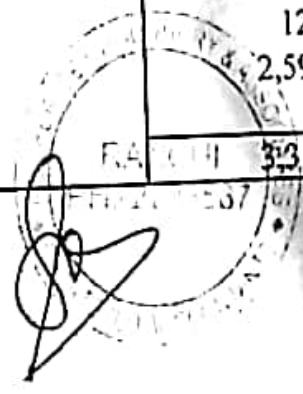
NIAGAREE BUILD. & DEVELOP. PVT. LTD

**NOTE - 6 (c) - CURRENT ASSETS (Cash & Cash Equivalents)**

SL.NO.	PARTICULARS	2016	2015
1	I.C.I.C.I Patna	0.00	414,208.54
2	S.B.I Katihar, Current Account 7673	11,542.00	1,386,472.00
3	P.N.B Patna, Current Account	60,307.20	60,307.20
4	Standard Chartered	405,543.91	1,331,766.31
5	Syndicate Bank Ranchi, Current Ac.	123,878.00	548,908.00
6	Cash In Hand	125,593.15	1,088,733.15
7	Cheque in Hand	2,590,360.00	0.00
	<b>TOTAL</b>	<b>3,317,224.26</b>	<b>4,830,395.20</b>

*(Handwritten Signature)*

Managing Director



SL.NO.	PARTICULARS	2016	2015
<b>A. Loan to Director &amp; Others</b>			
1	Brijesh kumar		
2	Chandra Bhan Singh		
3	Foundation Engineering	0.00	0.00
4	Md. Mustaqeen	200,000.00	200,000.00
5	Narendra kumar - Patna (Loan)	1,960,000.00	1,960,000.00
6	Parvez Alam	0.00	240,696.00
7	Rajesh Kumar, Patna	150,000.00	150,000.00
8	Ramesh Kumar	30,000.00	30,000.00
9	Saptsshati Marketing	32,000.00	32,000.00
10	Shahnawaz Zafar	40,000.00	40,000.00
11	Md. Waseem	160,000.00	160,000.00
12	Nikhat Fatima	200,000.00	200,000.00
13	Noor Saba	220,000.00	220,000.00
14	Azalfa Builders & Dev. Pvt Ltd.	505,000.00	555,000.00
15	Javed Junaid	0.00	0.00
16	Jumaid Alam	835,000.00	1,575,000.00
		200,000.00	200,000.00
		50,000.00	50,000.00
<b>TOTAL - A</b>		<b>4,582,000.00</b>	<b>5,612,696.00</b>

SL.NO.	PARTICULARS	2016	2015
<b>B. Advances To Others</b>			
1	Advance Ag. Rent		
2	Income Tax ( Joint Venture )	9,000.00	9,000.00
3	Adv. For Lift -Kingsway Elevators (Ranchi)	76,102.00	76,102.00
4	Adv. For Lift -Odean Elevators (Ranchi)	61,000.00	61,000.00
5	Adv. For Lift - Ocean Elevators (Ranchi)	56,000.00	56,000.00
6	Adv. For Lift - ONYX Elevators (Patna)	221,600.00	221,600.00
7	Advance for Vehicle - Mohan Motors	350,000.00	350,000.00
8	Advance for Lift - Johnsons Lift	3,100,000.00	0.00
		1,000,000.00	0.00
<b>TOTAL - B</b>		<b>4,873,702.00</b>	<b>773,702.00</b>

SL.NO.	PARTICULARS	2016	2015
<b>C. Security Deposits</b>			
1	Security Deposit with K. M. C. H.	1,173,890.00	1,173,890.00
2	Security Deposit with D. S. C.	32,978.00	32,978.00
3	Deposit with Telephone Department	3,000.00	3,000.00
4	Security Deposit with Railways	50,000.00	50,000.00
5	Earnest Money	125,000.00	125,000.00
6	Security Deposit (Patna Rent)	18,000.00	18,000.00
7	Deposit - KMCH- Radiology Block	500,000.00	500,000.00
<b>TOTAL - C</b>		<b>1,902,868.00</b>	<b>1,902,868.00</b>

SL.NO.	PARTICULARS	2016	2015
<b>D. Advance Against Land</b>			
1	Advance Against Land ( Miscellaneous)	4,170,143.00	4,170,143.00
2	Kadru Project, Ranchi	1,036,000.00	1,036,000.00
3	Bariatu Project- Near Alam Nursing Home, ranchi	100,000.00	100,000.00
4	Ranchi Project - Irshad Alam	55,000.00	55,000.00
5	Ranchi Project - Ishtiaq Khan	158,000.00	158,000.00
6	Ranchi Project - Md. Dilawar	930,000.00	930,000.00
7	Ranchi Project - Ranjit Kumar	27,500.00	27,500.00
9	Boring Road Project, Patna	500,000.00	500,000.00

Managing Director

10	Dr Pravin Kumar		
11	Exhibition Road Project, Patna		
12	Nosha - 1, Phulwari Sharif, Patna	0.00	450,000.00
13	Nosha - 2, Phulwari Sharif, Patna	550,000.00	550,000.00
14	Sabzibagh Project, Kashana Kotli, Patna	1,073,000.00	1,073,000.00
15	Ramjeet Singh, Patna	519,680.00	519,680.00
16	Abhiyanta Nagar, Bailey Road Project, Patna	0.00	700,000.00
17	Alba, Phulwarisharif, Patna	235,000.00	235,000.00
18	Jagdeo Nagar Project, Patna	500,000.00	500,000.00
19	Megha Project, Khagaul, Patna	100,000.00	100,000.00
20	Pushpanjali Devta Project, Patna	400,000.00	400,000.00
21	Rajendra Nagar Project, Patna	0.00	1,317,500.00
22	Rupaspur Project, Patna	6,832,857.00	6,832,857.00
23	Sai Heritage Site, Purnendunagar	4,336,000.00	4,336,000.00
24	Samanpura Project	151,000.00	151,000.00
25	Asha Sinha	100,000.00	100,000.00
26		6,000,000.00	6,000,000.00
27		200,000.00	200,000.00
<b>TOTAL - D</b>			
<b>TOTAL (A+B+C+D+E)</b>		<b>27,974,180.00</b>	<b>30,441,680.00</b>
		<b>39,332,750.00</b>	<b>38,730,946.00</b>

**NOTE -6 (e) - CURRENT ASSETS (Other Current Assets)**

SL. NO.	PARTICULARS	2016	2015
1	Income Tax deducted at Source ( A/Y 16-17)		
2	Advance Income Tax	253,547.00	767,570.00
3	Shops - Fazal Imam Complex	550,000.00	650,000.00
4	Service Tax	3,019,424.00	3,019,424.00
5	Receivable Ag. sale of Flats - Patna	0.00	1,431,927.00
6	Receivable from Landowners	8,168,655.00	6,793,861.00
7	Income Tax deducted at Source ( A/Y 14-15)	3,698,846.00	3,698,846.00
8	Deposit - Income Tax	21,000.00	21,000.00
9	Rent Receivable	1,215,029.27	0.00
	<b>TOTAL</b>	<b>227,239.00</b>	<b>0.00</b>
		<b>17,153,740.27</b>	<b>16,382,628.00</b>



**NIAGAREE BUILD. & DEVELOP. PVT. LTD**



**Managing Director**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

NOTE - 7 - REVENUE FROM OPERATIONS

PARTICULARS		2016	2015
Receipts against Contract			
Katihar Medical College			
Receipt from Yugrishi Charitable Trust			
Receipt from Construction & Development			
Sale of Flats			
TOTAL		139,962,045.00	10,540,000.00
		146,883,889.00	47,637,514.00

NOTE - 8 - OTHER INCOME

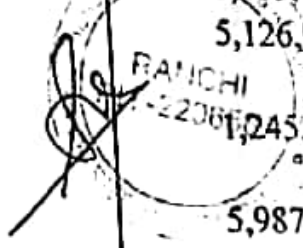
SL.NO.	PARTICULARS	2016	2015
1	Rent Receipts		
2	Profit on Sale of Old Car	1,324,459.00	252,150.00
3	Miscellaneous Receipts	64,775.00	0.00
		200,000.00	0.00
TOTAL		1,589,234.00	252,150.00

NOTE - 9 - COST OF REVENUE / MATERIAL CONSUMED

SL.NO.	PARTICULARS	2016	2015
1	AC Installation	0.00	89,000.00
2	ACP Installation	676,000.00	0.00
3	Cement	4,408,847.80	9,276,397.78
4	Binding Wire	0.00	74,738.00
5	Cost Of Land	3,736,800.00	0.00
6	Door & Windows Material	4,183,988.29	4,330,930.99
7	Electricity & Electrical Item	4,076,995.03	2,109,945.00
8	Earth Filling Expense	0.00	81,615.33
9	Fire Fighting Equipment Installation	925,429.00	0.00
10	Generator Installation	2,055,000.00	365,000.00
11	Iron & Steel	1,775,248.70	11,105,122.36
12	Lift Installation	2,450,000.00	560,000.00
13	Marble & Tiles	0.00	235,875.00
14	Paint & Paris	2,472,312.00	1,998,724.12
15	Pump & Motors	0.00	24,900.00
16	Sand Chips & Bricks	6,485,122.65	12,803,904.84
17	Sanitary & Pipe Fittings	5,126,948.81	4,998,340.40
18	Shuttering Materials	0.00	412,920.00
19	Site Expenses	1,245,394.00	1,067,483.00
20	Stone and Chips	0.00	967,365.00
21	Tiles, Mosaic & Kota Stones	5,987,818.20	7,115,398.00
22	Transportation & Carriage	9,714.00	61,708.00
23	Water Proofing Expense	479,700.00	180,930.00
TOTAL		46,095,318.48	57,860,297.82

NIAGAREE BUILD. & DEVELOP. P'T. LTD

Managing Director



**NOTE - 10 - Changes in Inventories of finished goods, W.I.P and Stock-in-Trade**

SL.NO.	PARTICULARS	2016	2015
1	Stock at Site as on 31.03.16		
2	Work in Progress as on 31.03.16	127,200.00	67,300.00
	Finished Flats & Shops as on 31.03.16	111,001,700.00	177,900,000.00
		8,245,400.00	8,245,400.00
3	Less : Opening Stock	119,374,300.00	186,281,700.00
4	Work in Progress	667,300.00	114,500.00
	Finished Flats & Shops	177,900,000.00	127,558,000.00
		8,245,400.00	11,045,000.00
		186,281,700.00	138,718,550.00
	<b>TOTAL</b>	<b>67,507,400.00</b>	<b>-48,163,170.00</b>

**NOTE - 11 - EMPLOYEE BENEFIT EXPENSE**

SL.NO.	PARTICULARS	2016	2015
1	Salary to Staff		
2	Salary & Wages to Site Workers	3,463,002.00	2,816,785.00
3	Salary to Directors	14,492,667.00	19,526,983.00
4	Employers Con. To P.F	3,120,000.00	3,360,000.00
5	Employers Contribution to ESIC	242,421.00	154,156.00
6	Staff Welfare	53,651.00	38,343.00
7	Labour Welfare	41,705.00	196,142.00
	<b>TOTAL</b>	<b>0.00</b>	<b>230,000.00</b>
		<b>21,413,446.00</b>	<b>26,327,409.00</b>

**NOTE - 12 - FINANCIAL COST**

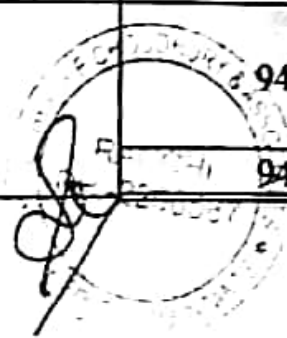
SL.NO.	PARTICULARS	2016	2015
1	Bank Charges & Commission	8,553.67	39,628.30
2	Interest on Income Tax	29,512.00	345,214.00
3	Interest on TDS	4,094.00	386.00
4	Interest on Service Tax	54,070.00	45,480.00
5	Interest on Provident Fund & ESIC	4,158.00	621.00
	<b>TOTAL</b>	<b>100,387.67</b>	<b>431,329.30</b>

NIAGAREE BUILD. & DEVELOPMENT

**NOTE - 13 - DEPRECIATION & AMORTISATION**


SL.NO.	PARTICULARS	2016	2015
1	Depreciation on Tangible Assets	940,598.00	1,214,727.00
	<b>TOTAL</b>	<b>940,598.00</b>	<b>1,214,727.00</b>

Managing Director



NOTE - 14 - OTHER EXPENSE

S.NO.	PARTICULARS	2016		2015	
1	Architect Fees & Expenses				
2	Auditor's Remuneration & Expense				
3	A/c Installation	0.00		0.00	
4	Boring & Pump	65,000.00		65,000.00	
5	Brokerage, Compesation , Discount & Damarhag	0.00		0.00	
6	Electricity Charges	0.00		0.00	
7	Filing Fees & Adminis. Charges	0.00		0.00	
8	Generator Running Expense	43,060.00		302,382.00	
9	Insurance Charges	40,173.00		10,400.00	
10	Loss on Sale of Flat/ Shop	0.00		0.00	
11	Municipality Tax & Other Charges	17,464.00		20,316.00	
12	Miscellaneous Expense	0.00		765,576.00	
13	Machinery Hire Charges	0.00		0.00	
14	Map/ Drawing Sanction Expense	0.00		0.00	
15	News paper & Periodicals	0.00		0.00	
16	Office Expenses	5,645.00		5,800.00	
17	Petrol & Diesel	231,903.00		194,310.00	
18	P.F. Administrative & Insurance charges	541,112.00		457,100.05	
19	Postage & Courier	24,807.00		15,468.00	
20	Printing & Stationers	7,393.00		6,575.00	
21	Professional Charges	29,761.00		37,146.00	
22	Registration & Legal Charges	131,500.00		106,576.00	
23	Rent	49,382.00		0.00	
24	Repair & Maintenance	416,256.00		670,624.00	
25	Receivable ag. Flats - Written Off	73,770.00		192,611.34	
26	Rounding Off/ Discount	1,801,206.00		0.00	
27	Sales Tax Deduction	-52.05		69.41	
28	Security Charges	1,155,245.00		687,477.00	
29	Service Tax	1,276,370.00		949,529.56	
30	Telephone Expenses	2,045,073.00		1,165,757.00	
31	Travelling Expenses & Conveyance	98,681.00		100,428.00	
32	Vehicle Repair & Maintenance	115,479.00		63,839.00	
		256,703.00		219,412.00	
		<b>8,425,930.95</b>		<b>6,036,396.36</b>	


  
**NIAGAREE BUILD. & DEVELOP. PVT. LTD**
  
**Managing Director**