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
I. EQUITY AND LIABILITIES			
(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		0.00	0.00
(2) Share application money pending allotment			
(3) Non-Current Liabilities		0.00	0.00
(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			
(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
Total		185,660,683.55	254,160,153.22
II. ASSETS			
(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
Total		185,660,683.55	254,160,153.22

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 on Accounts 1-15

For & on behalf of the Company

Naushad Alam
Director

Md. Imran
Director

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

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
I. Revenue from operations	7	146,883,889.00	47,637,514.00
II. Other Income	8	1,589,234.00	252,150.00
III. Total Revenue (I +II)		148,473,123.00	47,889,664.00
IV. Expenses:			
Cost of materials consumed	9	46,095,318.48	57,860,297.82
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, W.I.P and Stock-in-	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
Total Expenses		144,483,081.10	43,701,989.48
V. Profit before exceptional and extraordinary items and tax		3,990,041.90	4,187,674.52
VI. Exceptional Items		0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)		3,990,041.90	4,187,674.52
VIII. Extraordinary Items		0.00	0.00
IX. Profit before tax (VII - VIII)		3,990,041.90	4,187,674.52
X. Tax expense:			
(1) Current tax		1,164,534.00	1,512,267.00
(2) Deferred tax		0.00	0.00
XI. Profit(Loss) from the perid from continuing operations		2,825,507.90	2,675,407.52
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)		2,825,507.90	2,675,407.52
XVI. Earning per equity share:			
(1) Basic		2,456.96	2,668.52
(2) Diluted		2,456.96	2,668.52

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

Naushad Alam
Director

Md. Imran
Director

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

NOTE - 1 - SHARE CAPITAL

Sl. No	PARTICULARS	2016	2015
	Authorised 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
	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	Aflab Ahmad	165	14.35
6	Nour 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

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

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	301,879.85
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

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6	CBW - Ita Udyog	0.00	39,250.00
7	Drindh Lakshya Engineering Pvt. Ltd	210,000.00	-
8	Devnandan Ramco Asbestos	0.00	107,100.00
9	Eletech 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 Servic	75,676.00	68,300.00
15	International Bath Concept	6,680.00	12,114.00
16	International Pipe & Sanitary Stores	861,599.30	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
		4,038,357.69	1,832,883.26

NOTE - 3 (c) - Other Current Liabilities

(i).Advance from Customers Against Flats & Shops

PROJECT - LAKE VIEW COMPLEX, RANCHI

SL.NO.	PARTICULARS	2016	2015
1	Bilquis 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
	TOTAL - A	0.00	11,194,605.00

PROJECT - FAZAL IMAM COMPLEX

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

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PROJECT - KASHANA KOTHI

SL.NO.	PARTICULARS	2016	2015
1	Dabiruddin & Shabana Azmi	0.00	1,048,500.00
2	Danish Sami	0.00	3,000,000.00
3	Ghufram Zafri & Minhajuddin	0.00	2,148,500.00
4	Jamal Haider & Afsana Azmi	0.00	1,200,000.00
5	Mansoor Alam	0.00	2,200,000.00
6	Md Maqsood Alam & Irshat Praveen	0.00	2,631,500.00
7	Mobin Ahmad	0.00	500,000.00
8	Nigar Perween & Saman Fatima Zafar	0.00	1,600,000.00
9	Nusrat Jafri & Sajjad Jafri	0.00	1,480,000.00
10	Nusrat Zeba & Sabahuddin	0.00	2,148,500.00
	TOTAL - C	0.00	18,247,000.00

PROJECT - PUSHPANJALI MALL, BORING ROAD,PATNA

SL.NO.	PARTICULARS	2016	2015
1	Anshu Sinha & Ruby Devi	3,800,000.00	3,800,000.00
2	Asim Zafar	600,000.00	600,000.00
3	Ehyaul Islam	4,377,500.00	4,377,500.00
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	5,208,500.00
7	Naseer Zafar	1,000,000.00	1,000,000.00
8	Neelam Sinha	51,000.00	51,000.00
9	Neeraj Sinha	100,000.00	100,000.00
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	250,000.00	2,950,000.00
13	Shyesta Sultana	400,000.00	400,000.00
14	Suchit Kumar	151,000.00	151,000.00
15	The Institute of Cost Accountants Of India	12,500,000.00	12,500,000.00
	TOTAL - D	42,089,000.00	44,789,000.00

PROJECT - SHANTILOK, SHEIKHPURA, PATNA

SL.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

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18	Manish Kumar	0.00	369,000.00
19	Naveen Kumar	0.00	286,000.00
20	Pankaj Kumar Sinha	0.00	200,000.00
21	Rajani Kumari	0.00	370,000.00
22	Rajeev Kumar	0.00	1,496,500.00
23	Raj Kishor Prasad (Flat & Shop)	0.00	1,318,800.00
24	Rama Kanti Sinha	0.00	1,851,000.00
25	Ram Pravesh Sharma	0.00	2,775,000.00
26	Ramratan Thakur	0.00	2,039,900.00
27	Ravi Shankar Kumar	0.00	3,991,463.00
28	Sandeep Kumar & Neha Singh	0.00	761,000.00
29	Sanjay Kumar(H/O Priyanka Kumari)	0.00	858,550.00
30	Sanjay Kumar Purbey (Flat /Shop)	0.00	2,055,000.00
31	Sanjeev Kumar Jamuar - Flat	0.00	850,000.00
32	Santosh kumar Singh - Flat	0.00	2,400,000.00
33	Shashi Bhushan Saurabh	0.00	850,000.00
34	Singh-Son Arch Con	0.00	2,501,000.00
35	Suman Kumar	0.00	1,400,000.00
36	Sushma Sinha	0.00	1,400,000.00
37	Usha Sinha	0.00	1,526,000.00
38	Varun Kumar Shah	0.00	1,650,000.00
39	Vijay Kumar Sinha	0.00	1,679,846.00
40	Vijay Vallabh Singh	0.00	1,800,000.00
	TOTAL - E	0.00	58,155,260.00

PROJECT - URMILA KUNJ - PATNA(SHANTILOK BLOCK A)

SL.NO.	PARTICULARS	2016	2015
1	Ajoy Kumar Das	0.00	2,500,000.00
2	Jaseem Akhtar	0.00	700,000.00
3	Jibendu Choudhary	0.00	1,951,000.00
4	Praveen Kumar	0.00	100,000.00
5	Ram Naresh Prasad	0.00	1,051,000.00
	TOTAL - F	0.00	6,302,000.00

PROJECT - A. K SEN TOWER RAJENDRA NAGAR - PATNA

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

PROJECT - HALIM TOWER, NALA ROAD - PATNA

SL.NO.	PARTICULARS	2016	2015
1	Anuj Kumar Goenka	3,075,000.00	500,000.00
2	Ferzana ahmad	0.00	1,000,000.00
3	Ibrar Ahmad	0.00	1,080,000.00
4	Md.Sayed Arman Ahmad	0.00	2,000,000.00
5	Neeraj Sinha	700,000.00	600,000.00
6	Suchit Kumar	2,617,500.00	517,500.00
	TOTAL - H	6,392,500.00	5,697,500.00

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PROJECT - KGN NAGMA ENCLAVE - PATNA

SL.NO.	PARTICULARS	2016	2015
1	Asadullah Ghalib	2,400,000.00	1,100,000.00
2	Asim Zafar	300,000.00	0.00
3	Faulad Ahmad Ansari	2,200,000.00	950,000.00
4	Irshad Alam	1,600,000.00	1,600,000.00
5	Istak Ali Ansari	400,000.00	0.00
6	Mushtari Hussain & Md. Jamil	2,158,200.00	1,282,000.00
7	Nikhat Ara	3,000,000.00	0.00
8	Nigar Parveen	400,000.00	400,000.00
9	Rashid Tanweer	2,217,000.00	1,100,000.00
10	Rizwan Ahmad	2,500,000.00	1,100,000.00
11	Rupa Sinha	50,000.00	50,000.00
12	Saba Afreen	300,000.00	300,000.00
13	Shabana Nasreen	855,000.00	855,000.00
14	Shahnawaz Zafar	1,900,000.00	1,500,000.00
	TOTAL - I	20,280,200.00	10,237,000.00

PROJECT - MEGHA ENCLAVE SUGNA ROAD, KAHGAUL - PATNA

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

PROJECT - SAFA ENCLAVE - PATNA

SL.NO.	PARTICULARS	2016	2015
1	Md. Shakil Khan	751,000.00	751,000.00
	TOTAL - K	751,000.00	751,000.00

PROJECT - MRF GREEN (NOSHA II) - PATNA

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

PROJECT - ADV AGN FLAT & SHOP - PATNA

SL.NO.	PARTICULARS	2016	2015
1	Meena Kumari	11,000.00	11,000.00
	TOTAL - M	11,000.00	11,000.00

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SL.NO.	PARTICULARS	2016	2015
1	Anwar Shamim	50,000.00	0.00
2	Chanchal Kumari & Nand Kishore	711,000.00	0.00
	TOTAL - N	761,000.00	0.00

PROJECT - SAI HERITAGE

SL.NO.	PARTICULARS	2016	2015
1	Mahendra Kumar Jha	200,000.00	0.00
2	Meena Kumari Sinha	300,000.00	0.00
3	Sandeep Kumar	901,000.00	0.00
4	Urmila Devi	2,500,000.00	0.00
5	Urmila Sahai	345,000.00	0.00
6	Vijayashree Dangre & Binod Kumar	2,900,000.00	0.00
	TOTAL - O	7,146,000.00	0.00

GRAND TOTAL (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)	106,122,744.00	183,807,885.00

SL.NO.	PARTICULARS	2016	2015
	ii - ADVANCE FROM OTHERS		
1	Hemlati Jha-Adv-Fraser Road Project	0.00	150,000.00
2	Investeare(Adv)	0.00	50,000.00
3	Refundable ag. Flats	2,713,150.00	604,000.00
4	Advance Receive from KMCH	19,533,890.00	19,533,890.00
5	Security Deposit (Relience)	0.00	535,184.00
6	Security Deposit (Rent)	690,000.00	690,000.00
7	Bazaar Retail (Kolkata) - Security Money	636,527.00	0.00
8	Refundable Ag. Land - Dr. Praveen Kumar	250,000.00	0.00
	TOTAL - A	23,823,567.00	21,563,074.00

3 (c)-TOTAL OTHER CURRENT LIABILITIES- (i + ii)	129,946,311.00	205,370,959.00

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	-27,180.00	34,082.00
14	Lift Installation	1,490,000.00	1,000,000.00
15	CCTV Installation	120,000.00	120,000.00
	TOTAL		

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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 / Exsisting Asset	Original Cost	WDV as on	Addition	Estimated useful life as per schedule II (in years)	Balance days of Assets per Remaning life as on	Days used in year	Rate of Dep.	Dep. Amount	Net Block
P & M - Batch Mixing Plant			3/31/2015			3/31/2015				
P& M - Motor Pump - Kirloskar	1-Apr-11	3,016,774.00	1,569,227	-	15	4015	365	19.22%	301,623	
P & M - Motor Pump	1-Apr-08	1,217,594.00	428,775		15	2920	365	21.65%	92,838	
P & M - Machinery	1-Apr-10	61,161.00	24,738		15	3650	365	18.67%	4,619	
Office Eqip. - Telephone	1-Apr-09	557,956.00	236,887		15	3285	365	21.15%	50,111	
Office Eqip - - Telephone (Mobile)	1-Apr-10	35,475.00	2,524	-	5	0	0	100.00%	2,524	
Office Equip - Battery	11-Nov-15	68,000.00	-	68,000	5	1825	141	38.69%	9,664	
P & M - Air Conditioner	1-Apr-10	104,161.00	5,208		5	0	0	100.00%	5,208	
P & M - Air Conditioner	1-Apr-10	21,860.00	9,743		15	3650	365	19.68%	1,914	
P & M - Air Cooler	22-Jun-15	39,000.00	-	39,000	15	5475	283	14.23%	4,303	
Office Equip - Aqua Guard	1-Apr-09	6,000.00	2,338	-	15	3285	365	23.40%	477	
Office Equip - Aqua Guard	1-Apr-10	9,990.00	499		5	0	0	0.00%	0.00	
P & M - JCB Excavator	2-Jul-15	7,000.00	-	7,000	5	1825	273	36.98%	1,932.00	
P & M - Generator	1-Apr-11	2,060,000.00	687,209		15	4015	365	15.85%	108,904	
P & M - Vibrator	1-Apr-04	25,452.00	4,252		15	1459	365	25.05%	1,108	
P & M - Inverter	3-Jun-15	2,663.00	-	2,663	15	5475	302	14.23%	314	
P & M - Printer	1-Apr-11	19,950.00	10,979		15	4015	365	19.69%	2,161	
P & M - Printer	1-Apr-12	27,200.00	17,551		15	4381	365	19.23%	3,371	
P & M - Computer	29-Aug-15	4,200.00		4,200	15	5475	215	14.23%	252	
P & M - Computer	24-Sep-15	35,300.00	-	35,300	3	1095	189	53.58%	9,794	
Office Eqip - Cycle	1-Apr-13	28,200.00	5555		3	366	365	74.52%	4140	
Motor Vehicle - MotorCycle	1-Apr-05	2,010.00	100		5	-1826	-1826	-2.50%	0	
Motor Vehicle - Maruti Zen	1-Apr-05	46,700.00	2335		10	-1	-1	0	0	
Motor Vehicle - Tata Safari	1-Apr-02	321,850.00	16093		8	-1827	-1827	2.30%	0	
Motor Vehicle- Car - Chevrolet	1-Apr-07	855,340.00	42767		8	-1	-1	0	0	
Motor Vehicle - Car - wagaon - R	1-Apr-09	421,172.00	60283		8	730	195	31.23%	10058	
Motor Vehicle - Mahindra - Xylo	1-Apr-10	403,277.00	83781		8	1095	365	37.80%	31667	
Motor Vehicle - Car - Flat	1-Apr-10	659,969.00	134612		8	1095	365	37.42%	50355	
Furniture & Fixture	18-Sep-15	926,270.00	0	926270	8	2920	195	25.03%	123765	
Office Space	1-Apr-10	83,925.00	25358		10	1825	365	30.22%	7662	
	1-Apr-10	2,740,329.00	2140657		60	20075	365	4.87%	104333	
TOTAL		13,808,718	5,541,481	1,082,433					948,698	5,833,091

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NOTE -5 - Non Current Investment

SL.NO.	PARTICULARS	2016	2015
1	Investment in Joint Venture	322,103.41	322,103.41
	TOTAL	322,103.41	322,103.41

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
	Total Stock at Site	127,600.00	667,700.00
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	11,194,000.00
4	Finished Flats & Shops - Patna	8,245,000.00	8,245,000.00
		119,246,700.00	186,214,000.00
	TOTAL	119,374,300.00	186,881,700.00

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

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

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
		3,317,224.26	4,830,395.20

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

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

SL.NO.	PARTICULARS	2016	2015
	B. Advances To Others		
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
7	Advance for Vehicle - Mohan Motors	3,100,000.00	0.00
8	Advance for Lift - Johnsons Lift	1,000,000.00	0.00
	TOTAL - B	4,873,702.00	773,702.00

SL.NO.	PARTICULARS	2016	2015
	C. Security Deposits		
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
	TOTAL - C	1,902,868.00	1,902,868.00

SL.NO.	PARTICULARS	2016	2015
	D. Advance Against Land		
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

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

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

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

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

NOTE - 7 - REVENUE FROM OPERATIONS

SL.NO.	PARTICULARS	2016	2015
	Receipts against Contract		
1	Katihar Medical College	0.00	13,749,510.00
2	Receipt from Yugrishi Charitable Trust	6,921,844.00	23,348,004.00
	Receipt from Contruction & Development		
1	Sale of Flats	139,962,045.00	10,540,000.00
	TOTAL	146,883,889.00	47,637,514.00

NOTE - 8 - OTHER INCOME

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

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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	127,200.00	667,300.00
2	Work in Progress as on 31.03.16	111,001,700.00	177,969,000.00
	Finished Flats & Shops as on 31.03.16	8,245,400.00	8,245,400.00
		119,374,300.00	186,881,700.00
3	Less : Opening Stock	667,300.00	114,930.00
4	Work in Progress	177,969,000.00	127,558,600.00
	Finished Flats & Shops	8,245,400.00	11,045,000.00
		186,881,700.00	138,718,530.00
	TOTAL	67,507,400.00	-48,163,170.00

NOTE - 11 - EMPLOYEE BENEFIT EXPENSE

SL.NO.	PARTICULARS	2016	2015
1	Salary to Staff	3,463,002.00	2,816,785.00
2	Salary & Wages to Site Workers	14,492,667.00	19,526,983.00
3	Salary to Directors	3,120,000.00	3,360,000.00
4	Employers Con. To P.F	242,421.00	154,156.00
5	Employers Contribution to ESIC	53,651.00	38,343.00
6	Staff Welfare	41,705.00	196,142.00
7	Labour Welfare	0.00	230,000.00
	TOTAL	21,413,446.00	26,322,409.00

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
	TOTAL	100,387.67	431,329.30

NOTE - 13 - DEPRECIATION & AMORTISATION

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

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NOTE - 14 - OTHER EXPENSE

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

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