

TAMEER ENGINEERS PRIVATE LIMITED
172-D, PATLIPUTRA COLONY, PATNA
BIHAR-800013
Balance Sheet as at 31st March, 2017

Particulars		Note No.	As at 31st March, 2017	As at 31st March, 2016
A	EQUITY AND LIABILITIES			
	1. Shareholders' Funds			
	(a) Share Capital	1	100,000.00	100,000.00
	(b) Reserves and Surplus	2	(626,641.89)	(942,926.17)
	(c) Money received against share warrants		-	-
	2. Share application money pending allotment		-	-
	3. Non-current liabilities			
	(a) Long-term borrowings	3	-	-
	(b) Deferred Tax Liabilities (Net)	5	-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
	4. Current liabilities			
	(a) Short-term borrowings	4	450,000.00	450,000.00
	(b) Trade payables	4	-	-
	(c) Other current liabilities	5	13,525,699.00	12,111,092.00
	(d) Short-term provisions	6	201,434.00	219,454.00
			13,650,491.11	11,937,619.83
B	ASSETS			
	1. Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	12	1,000,076.81	1,013,354.53
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible Assets under Development		-	-
	(v) Fixed assets held for sale		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		15,036.62	12,968.57
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets		-	-
	2. Current assets			
	(a) Current investments		-	-
	(b) Inventories	7	-	-
	(c) Trade receivables	8	-	-
	(d) Cash and cash equivalents	9	550,475.68	153,384.73
	(e) Short-term loans and advances	10	9,959,255.00	7,879,412.00
	(f) Other current assets	11	2,125,647.00	2,878,500.00
	Miscellaneous Exp.		-	-
			13,650,491.11	11,937,619.83

See accompanying notes forming part of the financial
In terms of our report attached.

For D.JHA & ASSOCIATES
(Chartered Accountants)

Keshav Kumar Jha
KESHAV KUMAR JHA
(Partner)
Place: Patna
Date: 29 Aug. 2017



For and on behalf of the Board of Directors

TAMEER ENGINEERS PRIVATE LIMITED
172-D, PATLIPUTRA COLONY, PATNA
BIHAR-800013

Statement of Profit and Loss for the year ended 31 March, 2017

Particulars		Note No.	As at 31st March, 2017	As at 31st March, 2016
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross)	13	20,567,000.00	11,546,577.09
2	Other income	14	-	-
	Total revenue (1+2)		20,567,000.00	11,546,577.09
3	Expenses			
	(a) Cost of materials consumed		-	-
	(b) Purchases of stock-in-trade		-	-
	(c) (Increase) / Decrease in Inventories	15	16,795,212.00	8,748,978.00
	(d) Employee Benefits Expense	16	1,201,500.00	1,025,000.00
	(e) Finance costs	17	1,552.00	-
	(f) Depreciation and amortisation expense	19	13,277.72	19,671.47
	(g) Other expenses (Including Direct Expense)	18	2,097,740.00	1,213,691.00
4	Total expenses		20,109,281.72	11,007,340.47
5	Profit / (Loss) before exceptional and extraordinary items and tax (3-4)		457,718.28	539,236.62
6	Exceptional items		-	-
7	Profit before extraordinary items and tax (5 ± 6)		457,718.28	539,236.62
8	Extraordinary items		-	-
9	Profit before tax (7 ± 8)		457,718.28	539,236.62
10	Tax expense:			
	(a) Current tax		141,434.00	166,624.00
	(b) Deferred tax		-	-
11	Profit (Loss) for the period from continuing operations (7-8)		316,284.28	372,612.62
12	Profit/(loss) from discontinuing operations		-	-
13	Tax expense of discontinuing operations		-	-
14	Profit/(loss) from Discontinuing operations (after tax) (12-13)		-	-
15	Profit (Loss) for the period (11 + 14)		316,284.28	372,612.62
16	Earnings per equity share:			
	(1) Basic		-	-
	(2) Diluted		-	-

See accompanying notes forming part of the financial statements

In terms of our report attached.

For D.JHA & ASSOCIATES
(Chartered Accountants)

K. Kesav Kumar Jha

KESHAV KUMAR JHA
(Partner)

Place: Patna

Date : 29 Aug. 2017



For and on behalf of the Board of Directors

TAMEER ENGINEERS PRIVATE LIMITED

Notes forming part of the financial statements for the year ended 31st March 2017

Note 1 Share capital

Particulars	No.	As at 31st March, 2017	As at 31st March, 2016
(a) Authorised			
Equity shares of Rs.100.00 each with voting rights	10,000	1,000,000.00	1,000,000.00
Equity shares with differential voting rights	-	-	-
Preference Shares	-	-	-
		1,000,000.00	1,000,000.00
(b) Issued			
Equity shares of Rs.100.00 each with voting rights	1,000	100,000.00	100,000.00
(c) Subscribed and fully paid up			
Equity shares of Rs.100.00 each with voting rights	1,000	100,000.00	100,000.00
(d) Subscribed but not fully paid up			
Equity shares of Rs.100.00 each with voting rights	-	-	-
Total (c+d)		100,000.00	100,000.00

Clause (i) of Note 1 Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	No.	As at 31st March, 2017	As at 31st March, 2016
Equity Shares with Voting Rights	Number of shares held	% holding	% holding
NUSRAT PARWEEN	500.00	50%	50%
S.M. ZIAUDDIN GILANI	500.00	50%	50%

Note 2 Reserves and surplus

Particulars	No.	As at 31st March, 2017	As at 31st March, 2016
(a) Capital reserve		-	-
(b) Capital redemption reserve		-	-
(c) Securities premium account		-	-
(d) Debenture redemption reserve		-	-
(e) Revaluation reserve		-	-
(f) Share options outstanding account		-	-
(g) General reserve		-	-
(h) Foreign currency translation reserve		-	-
(i) Hedging reserve		-	-
(j) Other reserves (specify)		-	-
(k) Surplus / (Deficit) in Statement of Profit and Loss		-	-
Opening balance		(942,926.17)	(1,315,538.79)
(-) Miscellaneous Expenditure to the extent of written off		-	-
(+) Net Profit/(Net Loss) For the current year		316,284.28	372,612.62
(+) Transfer from Reserves		-	-
(-) Proposed Dividends		-	-
(-) Interim Dividends		-	-
(-) Transfer to Reserves		-	-
Total		(626,641.89)	(942,926.17)

Note 3 Long- term Borrowings

Particulars	No.	As at 31st March, 2017	As at 31st March, 2016
(a) Bonds / debentures		-	-
Secured			
Unsecured			
(b) Term Loan		-	-
From banks			
<u>Secured</u>		-	-
<u>Unsecured</u>			
From other parties			
Secured			
(b) Deferred payment liabilities		-	-
Secured			
Unsecured			
(d) Deposits			
Secured			
Unsecured			
(c) Loans and advances from related parties			
<u>Unsecured</u>		-	-
Unsecured			
(f) Long-term maturity of finance lease obligations		-	-
Secured			
Unsecured			
(g) Other loans and advances (specify nature)		-	-
Secured			
Unsecured			
Total		-	-

Note 4 : Short-term borrowings

Particulars		As at 31st March, 2017	As at 31st March, 2016
(a) Loans repayable on demand			
From banks			
<u>Secured</u>			
Unsecured		-	-
From other parties			
Secured		-	-
Unsecured		450,000.00	450,000.00
(b) Loans and advances from related parties		-	-
Secured		-	-
Unsecured		-	-
(c) Deposits		-	-
Secured		-	-
Unsecured		-	-



(d) Other loans and advances (specify nature)		-	-
Secured		-	-
Unsecured		-	-
Total		450,000.00	450,000.00

(i) Details of securities for the secured short-term borrowings:

Particulars	Nature of security	Amount of Loan	Amount of Loan
Loans repayable on demand			
From banks:	None	Nil	Nil
From other parties:	None	Nil	Nil
Loans and advances from related parties:	None	Nil	Nil
Deposits:	None	Nil	Nil
Other loans and advances:	None	Nil	Nil
Total			

Note 4 Short-term borrowings (contd...)

(ii) Details of short-term borrowings guaranteed by the directors or others:

Particulars	Nature of Gurantee	Amount of Borrowing	Amount of Borrowing
Loans repayable on demand from banks	None	Nil	Nil
Loans repayable on demand from other parties	None	Nil	Nil
Loans and advances from related parties	None	Nil	Nil
Deposits	None	Nil	Nil
Other loans and advances	None	Nil	Nil
Total			

(iii) The Company has defaulted in repayment of loans and interest in respect of the following:

Particulars	Period of Default	Amount of Borrowing	Amount of Borrowing
Loans repayable on demand from banks			
Principal	None	NA	NA
Interest	None	NA	NA
Loans repayable on demand from other parties	None	NA	NA
Loans and advances from related parties	None	NA	NA
Deposits	None	NA	NA
Other loans and advances	None	NA	NA
Total			

Note 4 a. Trade payables

Particulars	No.	As at 31st March, 2017	As at 31st March, 2016
Trade Payables:			
On Acceptances		-	-
(b) Others:			
Other than Acceptances		-	-
Total		-	-

Note 5 Other current liabilities



Particulars	No.	As at 31st March, 2017	As at 31st March, 2016
(a) Current maturities of long-term debt		-	-
(b) Current maturities of finance lease obligations		-	-
(c) Interest accrued but not due on borrowings		-	-
(d) Interest accrued and due on borrowings		-	-
(e) Income received in advance (Unearned revenue)		-	-
(f) Other payables			
(i) Statutory remittances			
Service Tax Payable		609,326.00	397,394.00
TDS Payable			-
Employee Provident Fund (EPF)			-
Employee State Insurance (ESI)			-
(j) Others (Specify)			
Audit Fees Payable		15,000.00	15,000.00
Adv received for Flat/Office Booking at Noor Plaza		382,775.00	350,000.00
Adv received for Flat/Office Booking at Zaman Plaza		1,722,488.00	474,000.00
Adv received for Flat/Office Booking at Sana Plaza		95,694.00	1,050,000.00
Adv received for Flat/Office Booking at CS Tower		4,894,594.00	2,530,000.00
Adv received for Flat/Office Booking at M. Manzil		1,818,872.00	2,699,971.00
Adv received for Flat/Office Booking at Kanishka Residency		57,416.00	40,000.00
Accounting Charges Payable			-
Sundry Creditors		3,854,534.00	4,891,707.00
Generator Rent Payable			-
Expenses Payable		75,000.00	60,414.00
Deferred Tax Liability			-
Total		13,525,699.00	12,111,092.00

Note 6 Short-term provisions

Particulars		As at 31st March, 2017	As at 31st March, 2016
(a) Provision for employee benefits		60,000.00	52,830.00
(b) Provision - Others:		141,434.00	166,624.00
(i) Provision for tax (Net of advance tax for current year)			-
(ii) Provision - others (give details)			-
Total		201,434.00	219,454.00

Note 8 Long-term loans and advances

Particulars		As at 31st March, 2017	As at 31st March, 2016
(a) Capital Advances		-	-
(b) Security deposits			
Secured, considered good		-	-
Unsecured, considered good		-	-
Security Deposit Against Lease		-	-
Doubtful		-	-
Ashta Securitiy Services		-	-
(c) Loans and advances to related parties		-	-
(d) Loans and advances to employees		-	-
(e) Prepaid expense- Unsecured, considered good		-	-
(f) Advance income tax		-	-
(h) Balances with government authorities		-	-



Total		-	-
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Note 7 Inventories

Particulars	-	As at 31st March, 2017	As at 31st March, 2016
(a) Raw materials		-	-
(b) Work-in-progress		-	-
(c) Finished goods (other than those acquired for trading)		-	-
(v) Other Stock in Trade		-	-
(d) Stock-in-trade (acquired for trading)		-	-
(e) Stores and spares		-	-
(f) Loose tools		-	-
(g) Others (Specify nature)		-	-
Total		-	-

Note 8 Trade Receivables

Particulars	-	As at 31st March, 2017	As at 31st March, 2016
Trade receivable outstanding for period exceeding 6 months from the due date for payment		-	-
Secured, considered good		-	-
Unsecured, considered good		-	-
Doubtful		-	-
Other Trade receivables		-	-
Unsecured, considered good		-	-
Total	-	-	-

Note 9 Cash and cash equivalents

Particulars	-	As at 31st March, 2017	As at 31st March, 2016
(a) Cash in hand		11,841.72	86,852.80
(b) Cheques, drafts on hand		-	-
(c) Balances with banks			
(i) In current Accounts with :- HDFC Bank		204,574.54	52,807.27
(ii) In current Accounts with :- Axis Bank		334,059.42	13,724.66
Total		550,475.68	153,384.73

Note 10 Short-term loans and advances

Particulars	-	As at 31st March, 2017	As at 31st March, 2016
(a) Loans and advances to related parties		-	-
(b) Security deposits		-	-
Secured, considered good			
Unsecured, considered good			
Security Deposit			-
Doubtful			
Less: Provision for doubtful deposits			
(c) Loans and advances to employees		-	-
Secured, considered good		-	-
(d) Prepaid Expense-Unsecured, considered good		-	-
(e) Balances with government authorities		-	-
Unsecured, considered good			
(i) CENVAT credit receivable			
(ii) VAT credit receivable			
(iii) Service Tax credit receivable			



(iv) T.D.S			
(f) Inter-corporate deposits		-	-
(g) Advance for development of M. Manzil		-	-
C.S. Tower		950,000.00	950,000.00
SANA PLAZA		1,250,000.00	1,250,000.00
Noor Plaza		1,817,894.00	1,817,894.00
Zaman Plaza		-	-
Other Advances		3,861,518.00	3,861,518.00
		2,079,843.00	
Total		9,959,255.00	7,879,412.00

Note 11 Other current assets

Particulars	-	As at 31st March, 2017	As at 31st March, 2016
(a) Unbilled revenue		-	-
(b) Unamortised expenses		-	-
(i) Ancillary borrowing costs		-	-
(ii) Share issue expenses (where applicable)		-	-
(iii) Discount on shares (where applicable)		-	-
Preliminary Expenses		-	-
(c) Accruals		-	-
(i) Interest accrued on deposits		-	-
(ii) Interest accrued on investments		-	-
(iii) Interest accrued on trade receivables		-	-
(d) Others		-	-
Advance to Supplier		1,825,647.00	2,628,500.00
Advance to Staff		300,000.00	250,000.00
Total		2,125,647.00	2,878,500.00

Note 12 Fixed Assets

Particulars		As at 31st March, 2017	As at 31st March, 2016
(a) Tangible assets		1,000,076.81	1,013,354.53
Total		1,000,076.81	1,013,354.53



TAMEER ENGINEERS PRIVATE LIMITED

Notes forming part of the financial statements for the year ended 31st March 2017

Note 13 Revenue from operations

Particulars		As at 31st March, 2017	As at 31st March, 2016
Reciept from Sale of Flat		20,567,000.00	11,546,577.09
Total		20,567,000.00	11,546,577.09

Note 14 Other income

Particulars	-	As at 31st March, 2017	As at 31st March, 2016
Interest income		-	-
Interest from banks		-	-
Dividend income:		-	-
Net gain on sale of Investments		-	-
Other non-operating income (net of expenses directly attributable to such income)		-	-
Accrued Interest on Fixed Deposit		-	-
Interest on Income Tax Refund		-	-
Total		-	-

Note 15. Changes in Inventories

Particulars		As at 31st March, 2017	As at 31st March, 2016
<u>Inventories at the end of the year:</u>			
(a) Raw materials		-	-
(b) Work-in-progress		-	-
(c) Finished goods (other than those acquired for trading)		-	-
(d) Stock-in-trade (acquired for trading)		-	-
<u>Inventories at the beginning of the year:</u>			
(a) Raw materials		-	-
(b) Work-in-progress		17,664,838.00	8,748,978.00
(c) Finished goods (other than those acquired for trading)		-	-
(d) Stock-in-trade (acquired for trading)		-	-
Net (Increase) / Decrease in Inventory		17,664,838.00	8,748,978.00

Note 16 Employee Benefits Expense

Particulars		As at 31st March, 2017	As at 31st March, 2016
Salaries and Wages		565,500.00	405,000.00
Director's Salary		600,000.00	600,000.00
Contributions to Employee Provident Fund		-	-
Bonus to Staff		-	-
Staff Welfare Expenses		36,000.00	20,000.00
Insurance		-	-
Sales promotion & Publicity		-	-
Advertisement		-	-
travelling Exp.		-	-
Total		1,201,500.00	1,025,000.00



Note 17 Finance costs

Particulars		As at 31st March, 2017	As at 31st March, 2016
(a) Interest expense on:			
(i) Borrowings		-	-
(ii) Trade payables		-	-
(iii) Others			
Bank Charges		1,552.00	-
Interest on Vehicle Loan		-	-
Interest on Unsecured Loan		-	-
(b) Other borrowing costs		-	-
(c) Net (gain) / loss on foreign currency transactions and translation		-	-
Total		1,552.00	-

Note 18 Other expenses

Particulars		As at 31st March, 2017	As at 31st March, 2016
Advertisement & Publicity			
Telephone & Mobile		6,784.00	5,425.00
Internet Charges			
Travelling Expense		25,468.00	5,468.00
Power & Fuel		85,538.00	5,538.00
Rent		165,000.00	165,000.00
Office Expense		25,641.00	4,695.00
General Expenses		15,240.00	5,451.00
Printing & Stationery		19,456.00	17,489.00
Site Expenses		568,457.00	208,548.00
Electricity Exp. (Site)		125,461.00	129,376.00
Machine Hire Charges		155,240.00	175,498.00
Labour Payment		740,288.00	410,288.00
Architect Fees		-	-
Accounting Charges		-	30,000.00
Inspection Expenses		-	-
Miscellaneous Expense		120,167.00	874.00
Bank Charges		-	5,041.00
Audit fees		15,000.00	15,000.00
Filling & Other Expenses		30,000.00	30,000.00
Total		2,097,740.00	1,213,691.00

Note 19 Depreciation and amortisation.

Particulars		As at 31st March, 2017	As at 31st March, 2016
Depreciation		13,277.72	19,671.47
Amortisation			
Total		13,277.72	19,671.47



TAMEER ENGINEERS PRIVATE LIMITED
DEPRECIATION AS PER RATE OF DEPRECIATION UNDER INCOME TAX ACT 1961

No	PARTICULARS	Rate Of Dep.	WDV AS ON 01.04.2016	Addition during the Year		Sale/ Deduction during the	Total	Depreciation for the year	W.D.V. AS ON 31.3.2017
				Above 180 Days	Below 180 Days				
1	Land	0.00%	965,000.00	-	-	-	965,000.00	-	965,000.00
2	Computer & Laptop	60.00%	1,600.00	-	-	-	1,600.00	960.00	640.00
3	Furniture & Fixture	10.00%	56,250.00	-	-	-	56,250.00	5,625.00	50,625.00
	Total		1,022,850.00	-	-	-	1,022,850.00	6,585.00	1,016,265.00

Deferred Tax Liability

Dep as Per Co Act	13,277.72	Dep as Per Co Act	13,277.72
Dep as Per IT Act	6,585.00	Dep as Per IT Act	6,585.00
Difference	6,692.72	DTA	(6,692.72)
			(2,068.05)

DTA (C.Y.)	6,692.72
DTA (P.Y.)	2,068.05
NET DTA	12,968.57
	15,036.62



forming part of Balance Sheet as at March 31, 2017

TAMEER ENGINEERS PRIVATE LIMITED
DEPRECIATION CHART AS PER COMPANIES ACT 2013 FOR YEAR 2016-17

Fixed Assets	Rate of Depreciation	Gross Block		Accumulated Depreciation		Net Block	
		Balance as at 1 April 2016	Additions/ (Disposals)	Balance as at 31 March 2017	Balance as at 1 April 2016	Balance as at 31 March 2017	Balance as at 1 April 2017
Intangible Assets	0.00%	965,000.00	-	965,000.00	-	-	965,000.00
	63.16%	25,000.00	-	25,000.00	22,964.22	24,250.02	749.98
	25.09%	62,500.00	-	62,500.00	16,181.25	28,173.17	34,326.83
Total		1,052,500.00	-	1,052,500.00	39,145.47	52,423.19	1,000,076.81
							1,013,354.53

