UNIBERA GROUP LIMITED
Balance Sheet as at 31st March 2017

(Amount in Rupees)

Particulars			Note No.	As At 31st March 2017	As At 31st March 2016
I.		**EQUITY AND LIABILITIES**			
	1	**Shareholders' funds**			
		(a) Share Capital	2	500,000	500,000
		(b) Reserve and Surplus			
	2	**Non-current liabilities**			
		(a) Long-Term Borrowings		-	-
		(b) Deferred Tax Liabilities (Net)		-	-
		(c) Other Long-Term Liabilities		-	-
		(d) Long-Term Provisions		-	-
	3	**Current liabilities**			
		(a) Short-Term Borrowings	3	20,288,623	270,489
		(b) Trade Payables	4	334,487	-
		(c) Other Current Liabilities	5	1,198,239	12,500
		(d) Short-Term Provisions		-	-
		TOTAL		**22,321,349**	**782,989**
II.		**ASSETS**			
	1	**Non-Current Assets**			
		(a) Fixed Assets			
		(i) Tangible Assets	6	250,612	-
		(ii) Intangible Assets		-	-
		(b) Deferred Tax Assets (Net)		2,731	-
		(c) Long-term loans and advances		-	-
	2	**Current assets**			
		(a) Inventories	7	4,715,710	-
		(b) Current Investments		-	-
		(c) Cash and Cash Equivalents	8	1,004,090	600,885
		(d) Short-Term Loans and Advances	9	16,200,000	-
		(e) Other Current Assets	10	148,206	182,104
		TOTAL		**22,321,349**	**782,989**

Notes forming part of the financial statements 1-25

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

As per our report of even date.

For Gupta Sachceva &Co.

(FRN NO.- 006706N)

(Shiv Pujan Prabhakar)

(Partner)

M No.:520964

Place : Delhi

Date: 02/09/2017

For Unibera Group Limited

For Unibera Group Limited

Director

(Digvijay Chauhan)

Director

Director

(Mritunujay Kumar)

Director

UNIBERA GROUP LIMITED

Statement of profit and loss for the year ended 31st March 2017

(Amount in Rupees)

	Particulars	Note No.	for the year ended 31st March 2017	for the year ended 31st March 2016
I.	Revenue form Operations		-	-
II.	Other income		-	-
III.	**Total Revenue**		-	-
IV.	**Expenses:**			
	Project Development Expenses	11	3,768,142	-
	Employee Benefits expenses	12	666,459	-
	Other Expenses	13	220,554	12,615
	Depreciation and amortization expenses	6	63,286	33,898
	Total expenses		**4,718,441**	**46,513**
V.	**Profit before exceptional and extraordinary items and tax**		4,718,441	46,513
VI.	**Exceptional items**			
	Inoperative Accounts Written Off		-	-
	Prior Period Items		-	-
VII.	**Profit /(loss) before extraordinary items and tax**		4,718,441	46,513
VIII.	Extraordinary Items		-	-
IX	**Profit before tax**		4,718,441	46,513
	Tax expense:			
	- Current tax		-	-
	- Deferred tax		(2,731)	-
	- Prior period taxes		-	-
X	**Profit (Loss) for the year after tax - Exp. Capitalised transferred to schedule**		4,721,172	46,513
XI	**EquityShares of Par value Rs 10/- each**			
	EPS (Net Profit from operation after tax)			
	- Basic		0.00	0.00
	- Diluted		0.00	0.00

Notes forming part of the financial statements 1-25

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

As per our report of even date.

For Gupta Sachceva &Co.

(FRN NO.- 006706N)

(Shiv Pujan Prabhakar)

(Partner)

M No.:520964

For Unibera Group Limited

For Unibera Group Limited

Director

(Digvijay Chauhan)

Director

Director

(Mritunujay Kumar

Director

Place : Delhi

Date: 02/09/2017

2 SHARE CAPITAL

The authorised,issued, subscribed and fully paid up share capital of equity shares having a par value of Rs10 each as follows:

Share Capital	As at 31st March 2017		As at 31st March 2016	
	Number	Amount in Rs.	Number	Amount in Rs.
Authorised				
Equity Shares of Rs 10 each	500,000	5,000,000	50,000	500,000
Issued				
Equity Shares of Rs 10 each	50,000	500,000	50,000	500,000
Subscribed & fully Paid up				
Equity Shares of Rs 10 each fully paid	50,000	500,000	150,000	1,500,000
Total	**50,000**	**500,000**	**150,000**	**1,500,000**

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

2 A Reconciliation of number of shares

Particulars	Equity Shares			
	As at 31st March 2017		As at 31st March 2016	
	Number	Amount in Rs.	Number	Amount in Rs.
Shares outstanding at the beginning of the year	50,000	500,000	-	-
Shares Issued during the year	-	-	50,000	500,000
Shares bought back during the year	-	-	-	-
Any other movement (please specify)	-	-	-	-
Shares outstanding at the end of the year	50,000	500,000	50,000	500,000

2 B Details of shares held by shareholders holding more than 5% of aggregate shares in the Company.

Name of Shareholder	Equity Shares			
	As at 31st March 2017		As at 31st March 2016	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Alka Anand	7,500	15.00	7,500	15.00
Dhananjay Kumar	7,500	15.00	7,500	15.00
Digvijay Chauhan	5,000	10.00	5,000	10.00
Fayyazuddin Qureshi	5,000	10.00	5,000	10.00
Hemant Kumar Singh	7,500	15.00	7,500	15.00
Mritunjay Kumar	12,500	25.00	12,500	25.00
Unibera Developers Pvt Ltd.	5,000	10.00	5,000	10.00
Total	**50,000**	**100**	**50,000**	**100**

For Unibera Group Limited

Director Director

3 SHORT TERM BORROWINGS

	Particulars	As at 31st March 2017	As at 31st March 2016
		Amount in Rs.	Amount in Rs.
	Unsecured Loans - Repayable on Demand		
a.	Mritunjay Kumar	101,000	101,000
b.	Unibera Developers Private Limited	20,187,623	169,489
	TOTAL	**20,288,623**	**270,489**

4 TRADE PAYABLE

	Particulars	As at 31st March 2017	As at 31st March 2016
		Amount in Rs.	Amount in Rs.
	Trade Paybles		
a	- Due to Micro and Small Enterprises	-	-
c.	- Due to others	334,487	-
	TOTAL	**334,487**	**-**

5 OTHER CURRENT LIABILITIES

	Particulars	As at 31st March 2017	As at 31st March 2016
		Amount in Rs.	Amount in Rs.
a.	- Advance from Customers against booking of Shop/Flat	1,021,000	-
b.	- Other Payable refer Note 5A	177,239	12,500
	TOTAL	**1,198,239**	**12,500**

5A OTHER CURRENT LIABILITIES

	Particulars	As at 31st March 2017	As at 31st March 2016
		Amount in Rs.	Amount in Rs.
a.	Statutory Liabilities	1,556	-
b.	Salary Payable	101,000	-
c.	Audit Fee Payable	25,000	12,500
d.	Others	49,683	-
	TOTAL	**177,239**	**12,500**

7 INVENTORY

	Particulars	As at 31st March 2017	As at 31st March 2016
		Amount in Rs.	Amount in Rs.
a.	Project work in progress		
	- Opening Balance	-	-
	- Add: during the year	4,715,710	-
	TOTAL	**4,715,710**	**-**

For Unibera Group Limited

Director

Director

8 CASH AND CASH EQUIVALENTS

	Cash and cash equivalents	As at 31st March 2017	As at 31st March 2016
		Amount in Rs.	Amount in Rs.
a.	Balances with banks		
	- HDFC Bank Limited	972,549	100,885
b.	Cheques, Drafts on Hand	-	-
c.	Cash on hand	31,541	500,000
	TOTAL	**1,004,090**	**600,885**

9 SHORT TERM LOAN & ADVANCES

	Particulars	For the year ended 31st March 2017	For the year ended 31st March 2016
		Amount in Rs.	Amount in Rs.
a.	Loan and advances - considered goods	16,200,000	-
b.	Others	-	-
	TOTAL	**16,200,000**	**-**

10 OTHER CURRENT ASSETS

	Particulars	For the year ended 31st March 2017	For the year ended 31st March 2016
		Amount in Rs.	Amount in Rs.
a.	Preliminary Expenses	101,693	135,591
b.	Pre-Operative Expenses	46,513	46,513
	TOTAL	**148,206**	**182,104**

(Misc.expenses re written of over a period of 5 years)

11 PROJECT DEVELOPMENT EXPENSES

	Particulars	For the year ended 31 March 2017	For the year ended 31 March 2016
		Amount in Rs.	Amount in Rs.
a.	Material Purchase	2,869,536	-
b.	Others Expenses	898,606	-
	TOTAL	**3,768,142**	**-**

12 EMPLOYEE BENEFIT EXPENSES

	Particulars	For the year ended 31 March 2017	For the year ended 31 March 2016
a.	Salaries and incentives	665,467	
b.	Staff Welfare Expenses	992	-
	TOTAL	**666,459**	**-**

For Unibera Group Limited

Director Director

13 OTHER EXPENSES

	Particulars	For the year ended 31 March 2017	For the year ended 31 March 2016
a.	Audit Expenses	12,500	12,500
b.	Bank Charges	115	115
c.	Commission Expenses	75,000	-
d.	Conveyance Expenses	21,500	-
e.	Fee, Rates & Taxes	11,000	-
f.	Office Expenses	26,343	-
g.	Rent	37,800	-
h.	Printing & Stationery	35,841	-
i.	Short & Excess	455	-
	TOTAL	**220,554**	**12,615**

For Unibera Group Limited

Director

Director

6 FIXED ASSETS

Fixed assets consist of the following :

	Fixed Assets	Gross Block					Accumulated Depreciation					Net Block	
		Balance as at 1 April 2016	Additions	Deletion/ Transfer	Revaluations/ (Impairments)	Balance as at 31st March 2017	Balance as at 1 April 2016	Depreciation charge for the year	Adjustment due to revaluations	On disposals/ Transfer	Balance as at 31st March 2017	Balance as at 31st March 2017	Balance as at 31 March 2016
a	Tangible Assets (Not Under Lease)												
	Plant & Machinery	-	280,000	-	-	280,000	-	29,388	-	-	29,388	250,612	-
	Total	-	280,000	-	-	280,000	-	29,388	-	-	29,388	250,612	-

For Umbera Group Limited

Director

Director

Note 14 - In the opinion of the Board of Directors, the current assets, loan and advances have a value on realization in the ordinary course of business, at lease equal to the amount at which these are stated in the Balance Sheet.

Note 15 - The figueres have been rounded off to nearest rupee.

Note 16 - During the year, there was no employee in receipt of or entitled to receive emoluments amounting in aggregate to Rs.60,00,000/- per annum or Rs. 5,00,000/- per month.

Note 17 - Earing\Expenditure in Foreign Currency:

i) Earning in Foreign Currency - NIL (Previous Year Nil)

i) Expenditure in Foreign Currency - NIL (Previous Year Nil)

Note - 18 - Auditor's Remuneration:

Amount in Rs.

Particulars	For the year ended 31,2017	For the year ended 31,2016
Audit Fee	12,500	12,500
Other Services	-	-
Total	12,500	12,500

Note - 19 - Expenses for the year, being part of the development phase of the real estate project of the company, have been carried forward to project work in progress.

Note 20 - Since, the core activities of the Company did not result in any taxable income during the year hence no provision has been made towards the income tax liability.

Note 21 - Related Party Disclosers as per Accounting Standard - 18 are as under:

A. Holding Company : N.A.

B. Other associate/Enterprises over which key management personnel and their relatives exercise significant influence:

M/s Unibera Developers Private Limited

C. Key Management Personnel Mr. Mritunjay Kumar (Director)

For Unibera Group Limited

Director Director

Note 22 - Transactons with the Related Parties:

(Rs. In Lacs)

Nature of Transaction	Holding Company	Key Management Personal	Associates
Director Remuneration	-	-	-
Loan & Advances Paid/Received	0.00	1.01	201.88

Particulars in respect of loans and advance to associate and entities over which key management personnel exercise significant influence.

Amount in Lacs (Rs.)

Particulars	Balance as at		Maximum outstanding during	
	March,2017	March,2016	March,2017	March,2016
Unibera Developers Private Limited	201.88	1.69	201.88	1.69
Mritunjay Kumar	1.01	1.01	1.01	1.01

Note 23 - There is no Micro and Small Enterprise, to the company owes dues, which are outstanding for more than 45 days as at March 31, 2017. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company

Note 24 - Previous Years figures:Previous years figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/disclosure.

Note 25 - In the absence of confirmations, the balances in respect of Loans and Advances, Unsecured Loans,Sundry creditors, other current liabilities are taken as shown by the books of account and are subject to verification/adjustment and reconciliation, if any.

For Unibera Group Limited

For Unibera Group Limited

Director

(Digvijay Chauhan)

Director

Director

(Mritunjay Kumar)

Director

Place: Delhi

Date: 02/09/2017