

#### **(7) TAXATION:**

Provision for Income Tax, comprising current tax and deferred tax, is made on the basis of the results of the year. In Accordance with Accounting Standard 22, Accounting for Taxes on Income, issued by the Institute of Chartered Accountants of India, the deferred tax for timing differences between the book and the tax profits for the year is accounted for using the tax rates and laws that have been enacted or substantively enacted as of the balance sheet date.

Deferred tax assets arising from temporary timing differences are recognized to the extent there is a reasonable certainty that the assets can be realized in the future.

#### **(8) CREDITORS:**

The all trade creditor shown in the books is supplier of the Raw material. Other creditor is the labor, which is not paid during the year.

#### **(9) SHORT TERM BORROWING**

Short term Borrowing show the company taken the advance from his customer. The all advance taken by the company from his customer is properly mentioned in the books of account.

#### **(10) LONG TERM BORROWING**

The company has not been taken any long term loan from any Bank, Financial Institution, and any other parties, Director or other related parties. The company also not issued any debenture for meets his financial requirement.

#### **(11) INVESTMENT**

The company has not made any investment during the year in any quoted or unquoted securities during the year.



## LEGEND ASHOKA HOUSING PRIVATE LIMITED

*Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2016*

|          |          |
|----------|----------|
| Total in | 6,000.00 |
|----------|----------|

### Schedule : 12 Short Term Provisions

| Sr. No | Particulars                            | Current Year  | Previous Year |
|--------|----------------------------------------|---------------|---------------|
| 1      | <b>Provision For Employees Benefit</b> |               |               |
|        | EPF Payable                            | -             | -             |
| 2      | <b>Others</b>                          |               |               |
|        | Electricity & Power Charges Payable    | -             | -             |
|        | Employee Insurance Payable             | -             | -             |
|        | Employee Provident Fund Payable        | -             | -             |
|        | Internet Expenses Payable              | -             | -             |
|        | Mobile Expenses Payable                | -             | -             |
|        | Security Expenses Payable              | -             | -             |
|        | Telephone Expenses Payable             | -             | -             |
|        | Wages Payable                          | -             | -             |
|        | Provision for Taxation                 | 418.36        | -             |
|        | <b>Total in</b>                        | <b>418.36</b> | <b>-</b>      |



## LEGEND ASHOKA HOUSING PRIVATE LIMITED

*Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2016*

|                                    |  |  |
|------------------------------------|--|--|
| 2 Investment in Preference Shares  |  |  |
| 3 Investment in Govt Securities    |  |  |
| 4 Investment in debentures & Bonds |  |  |
| 5 Investment in Mutual Fund        |  |  |
| 6 Investment in Partnership Firm   |  |  |
| 7 In Short term Fixed Deposits     |  |  |
| <b>Total in</b>                    |  |  |



**LEGEND ASHOKA HOUSING PRIVATE LIMITED**

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2016

[illegible]

## LEGEND ASHOKA HOUSING PRIVATE LIMITED

VIKASH NAGAR, DIGGHI KALA, HAJIPUR, DIST-VAISHALI, BIHAR-844101.

### DIRECTORS' REPORT

To,

The Shareholder of

LEGEND ASHOKA HOUSING PRIVATE LIMITED

Dear Sir,

Your directors have pleasure in presenting their Annual Report with the audited statement of accounts for the year ended 31<sup>st</sup> march 2016, the working result of the company are set out hereunder:-

#### 1. FINANCIAL RESULT:

| Particulars                                          | For the year ended 31 <sup>st</sup><br>March 2016 | For the year ended<br>31 <sup>st</sup> March 2015 |
|------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| Net Profit/loss(-) before Interest &<br>Depreciation | 13703                                             | 0.00                                              |
| Less: Interest                                       | 0.00                                              | 0.00                                              |
| Less: Depreciation                                   | 12323.64                                          | 00.00                                             |
| Net profit /Loss(-)Before tax                        | 1379.36                                           | 00.00                                             |
| Less : Provision for Income-Tax                      | 418.36                                            | 0.00                                              |
| Less: Deferred Tax Liabilities                       |                                                   |                                                   |
| Less: Income Tax Earlier Year                        | 0.00                                              | 0.00                                              |

# LEGEND ASHOKA HOUSING PRIVATE LIMITED

VIKASH NAGAR, DIGGHI KALA WEST, HAJIPUR, DIST-VAISHALI, BIHAR-844101.

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

| Particulars                                          | Sch. 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        | 1,00,000.00                                       |                                                    |
| (b) Reserves and Surplus                             | 2        | 961.00                                            |                                                    |
| (c) Money received against share warrants            | 3        |                                                   |                                                    |
| <b>(2) Share Application money pending allotment</b> | 4        |                                                   |                                                    |
| <b>(3) Non-Current Liabilities</b>                   |          |                                                   |                                                    |
| (a) Secured Loan                                     | 5        |                                                   |                                                    |
| (b) Deferred Tax Liabilities (Net)                   | 6        |                                                   |                                                    |
| (c) Other Long Term Liabilities                      | 7        | 1,50,000.00                                       |                                                    |
| (d) Long Term Provisions                             | 8        |                                                   |                                                    |
| <b>(4) Current Liabilities</b>                       |          |                                                   |                                                    |
| (a) Current Liability                                | 9        |                                                   |                                                    |
| (b) Trade Payables                                   | 10       |                                                   |                                                    |
| (c) Other Current Liabilities                        | 11       | 6,000.00                                          |                                                    |
| (d) Short-Term Provisions                            | 12       | 418.36                                            |                                                    |
| <b>Total Equity &amp; Liabilities</b>                |          | <b>2,57,379.36</b>                                |                                                    |
| <b>II. ASSETS</b>                                    |          |                                                   |                                                    |
| <b>(1) Non-Current Assets</b>                        |          |                                                   |                                                    |
| <b>(a) Fixed Assets</b>                              | 13       |                                                   |                                                    |
| (i) Gross Block                                      |          | 47,600.00                                         |                                                    |
| (ii) Depreciation                                    |          | 12,323.64                                         |                                                    |
| (iii) Net Block                                      |          | 35,276.36                                         |                                                    |
| (b) Non-current investments                          | 14       |                                                   |                                                    |
| (c) Deferred tax assets (net)                        | 15       |                                                   |                                                    |
| (d) Long term loans and advances                     | 16       |                                                   |                                                    |
| (e) Other non-current assets                         | 17       |                                                   |                                                    |
| <b>(2) Current Assets</b>                            |          |                                                   |                                                    |
| (a) Current investments                              | 18       |                                                   |                                                    |
| (b) Inventories                                      | 19       |                                                   |                                                    |
| (c) Trade receivables                                | 20       |                                                   |                                                    |
| (d) Cash and cash equivalents                        | 21       | 2,22,103.00                                       |                                                    |
| (e) Short-term loans and advances                    | 22       |                                                   |                                                    |
| <b>Total Assets</b>                                  |          | <b>2,57,379.36</b>                                |                                                    |

## NOTES TO ACCOUNTS

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

FOR RAMESH KUMAR SINGH & CO.

CHARTERED ACCOUNTANTS

(RAMESH KUMAR SINGH)

PROPRIETOR

Membership No. : 530480

DATE:- 13.09.2016

Place- Hajipur



FOR & ON BEHALF OF BOARD OF DIRECTORS OF  
LEGEND ASHOKA HOUSING PRIVATE LIMITED

Rajnish Kumar Singh  
Rajnish Kumar Singh  
(Director)

Kamal Kumari  
Kamal Kumari  
(Director)

# LEGEND ASHOKA HOUSING PRIVATE LIMITED

VIKASH NAGAR, DIGGHI KALA WEST, HAJIPUR, DIST-VAISHALI, BIHAR-844101.

## STATEMENT OF PROFIT & LOSS A/C FOR THE PERIOD ENDED ON 31ST MARCH, 2016

| Sr. No. | Particulars                                                                   | Sch. No.   | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---------|-------------------------------------------------------------------------------|------------|---------------------------------------------------|----------------------------------------------------|
| I       | Revenue from operations                                                       | 17         | 17,64,000.00                                      | -                                                  |
| II      | Other Income                                                                  | 18         | -                                                 | -                                                  |
| III     | <b>III. Total Revenue (I + II)</b>                                            |            | <b>17,64,000.00</b>                               | <b>-</b>                                           |
| IV      | <b>Expenses:</b>                                                              |            |                                                   |                                                    |
|         | Cost of materials consumed                                                    | 19         | 17,50,000.00                                      | -                                                  |
|         | Purchase of Stock-in-Trade                                                    |            | -                                                 | -                                                  |
|         | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 20         | -                                                 | -                                                  |
|         | Employee Benefit Expense                                                      | 21         | -                                                 | -                                                  |
|         | Financial Costs                                                               | 22         | 297.00                                            | -                                                  |
|         | Depreciation and Amortization Expense                                         | 23         | 12,323.64                                         | -                                                  |
|         | Other Administrative Expenses                                                 | 24         | -                                                 | -                                                  |
|         | <b>Total Expenses (IV)</b>                                                    |            | <b>17,62,620.64</b>                               | <b>-</b>                                           |
| V       | Profit before exceptional and extraordinary items and tax                     | (III - IV) | <b>1,379.36</b>                                   | <b>-</b>                                           |
| VI      | Exceptional Items                                                             |            | -                                                 | -                                                  |
| VII     | Profit before extraordinary items and tax (V - VI)                            |            | <b>1,379.36</b>                                   | <b>-</b>                                           |
| VIII    | Extraordinary Items                                                           |            | -                                                 | -                                                  |
| IX      | Profit before tax (VII - VIII)                                                |            | <b>1,379.36</b>                                   | <b>-</b>                                           |
| X       | <b>Tax expense:</b>                                                           |            |                                                   |                                                    |
|         | (1) Current tax                                                               |            | 418.36                                            | -                                                  |
|         | Provision for Tax                                                             |            | -                                                 | -                                                  |
|         | (2) Deferred tax Assets                                                       |            | -                                                 | -                                                  |
|         | Deferred tax Liabilities                                                      |            | -                                                 | -                                                  |
| XI      | Profit(Loss) from the period from continuing operations                       | (IX-X)     | <b>961.00</b>                                     | <b>-</b>                                           |
| XII     | Profit/(Loss) from discontinuing operations                                   |            | -                                                 | -                                                  |
| XIII    | Tax expense of discounting operations                                         |            | -                                                 | -                                                  |
| XIV     | Profit/(Loss) from Discontinuing operations (XII - XIII)                      |            | -                                                 | -                                                  |
| XV      | Profit/(Loss) for the period (XI + XIV)                                       |            | <b>961.00</b>                                     | <b>-</b>                                           |
| XVI     | Earning per equity share:                                                     |            |                                                   |                                                    |
|         | (1) Basic                                                                     |            |                                                   |                                                    |
|         | (2) Diluted                                                                   |            |                                                   |                                                    |

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

**FOR RAMESH KUMAR SINGH & CO.**  
**CHARTERED ACCOUNTANTS**  
*Ramesh Kumar Singh*  
**(RAMESH KUMAR SINGH)**  
**PROPRIETOR**  
 Membership No. : 530480  
 DATE:- 13.09.2016



FOR & ON BEHALF OF BOARD OF DIRECTORS OF  
**LEGEND ASHOKA HOUSING PRIVATE LIMITED**

*Rajnish Kumar Singh*  
**Rajnish Kumar Singh**  
 (Director)

*Kamal Kumari*  
**Kamal Kumari**  
 (Director)

**LEGEND ASHOKA HOUSING PRIVATE LIMITED**  
**Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2016**

**Schedule : 1 Share Capital**

| Sr. No | Particulars                                                                                                                                                                               | Current Year       | Previous Year |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------|
| 1      | <b>AUTHORIZED CAPITAL</b><br>10,000 Equity Shares of Rs. 10/- each.                                                                                                                       | 1,00,000.00        |               |
|        |                                                                                                                                                                                           | 1,00,000.00        |               |
| 2      | <b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b><br>To the Subscribers of the Memorandum<br>Subscribed & Paid up Share capital by allotment<br>10000 Equity Shares of Rs. 10/- each, Fully | 1,00,000.00        |               |
| 3      | Security Premium Account                                                                                                                                                                  |                    |               |
|        | <b>Total In</b>                                                                                                                                                                           | <b>1,00,000.00</b> |               |

**Schedule : 2 Reserve & Surplus**

| Sr. No | Particulars                                                                                | Current Year  | Previous Year |
|--------|--------------------------------------------------------------------------------------------|---------------|---------------|
| 1      | <b>Surplus (Profit &amp; Loss Account):-</b><br>Balance brought forward from previous year |               | -             |
|        | Add: Profit for the period                                                                 | 1,379.36      | -             |
|        | Less: Tax on Regular Assessment Paid                                                       | 418.36        | -             |
|        | Closing Balance transfer to Balance Sheet                                                  | 961.00        | -             |
| 2      | <b>Capital Reserve</b><br>a) Gasifier Subsidy                                              |               |               |
| 3      | <b>Capital Redemption Reserve</b>                                                          |               |               |
| 4      | <b>Securities Premium reserve</b>                                                          |               |               |
| 5      | <b>Debenture Redemption Reserve</b>                                                        |               |               |
| 6      | <b>Revaluation Reserve</b>                                                                 |               |               |
| 7      | <b>Shares Option Outstanding Account</b>                                                   |               |               |
|        | <b>Total In</b>                                                                            | <b>961.00</b> |               |

**Schedule : 3 Money received against Share Warrants**

| Sr. No | Particulars     | Current Year | Previous Year |
|--------|-----------------|--------------|---------------|
|        |                 |              |               |
|        | <b>Total In</b> |              |               |

**Schedule : 4 Share Application Money Pending allotment**

| Sr. No | Particulars     | Current Year | Previous Year |
|--------|-----------------|--------------|---------------|
|        |                 |              |               |
|        | <b>Total In</b> |              |               |

**Schedule : 5 Secured Loan**

| Sr. No | Particulars         | Current Year | Previous Year |
|--------|---------------------|--------------|---------------|
| 1      | Term Loan From Bank |              |               |



## LEGEND ASHOKA HOUSING PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2016

|          |                                |   |   |
|----------|--------------------------------|---|---|
| 2        | Working Capital Loan from Bank | - | - |
| 3        | Loan From other                | - | - |
| Total in |                                | - | - |

### Schedule : 6 Deferred Tax Liabilities

| Sr. No   | Particulars | Current Year | Previous Year |
|----------|-------------|--------------|---------------|
|          |             |              |               |
| Total in |             | -            | -             |

### Schedule : 7 Other Long Term Liabilities

| Sr. No   | Particulars | Current Year | Previous Year |
|----------|-------------|--------------|---------------|
|          | Others      | 1,50,000.00  | -             |
| Total in |             | 1,50,000.00  | -             |

### Schedule : 8 Long Term Provisions

| Sr. No   | Particulars | Current Year | Previous Year |
|----------|-------------|--------------|---------------|
|          |             |              |               |
| Total in |             | -            | -             |

### Schedule : 9 Current Liabilities

| Sr. No   | Particulars           | Current Year | Previous Year |
|----------|-----------------------|--------------|---------------|
| 1        | Salary Payable        | -            | -             |
| 2        | Rent payable          | -            | -             |
| 3        | Director Remuneration | -            | -             |
| 4        | Others                | -            | -             |
| Total in |                       | -            | -             |

### Schedule : 10 Trades Payable

| Sr. No   | Particulars             | Current Year | Previous Year |
|----------|-------------------------|--------------|---------------|
|          | <u>Sundry Creditors</u> |              |               |
| 1        |                         | -            | -             |
| 2        |                         | -            | -             |
| 3        |                         | -            | -             |
| 4        |                         | -            | -             |
| Total in |                         | -            | -             |

### Schedule : 11 Other Current Liabilities

| Sr. No | Particulars                   | Current Year | Previous Year |
|--------|-------------------------------|--------------|---------------|
| 1      | Audit Fee Payable             | 6,000.00     | -             |
| 2      | Secretarial Audit Fee Payable | -            | -             |
| 3      |                               | -            | -             |



## **LEGEND ASHOKA HOUSING PRIVATE LIMITED**

**Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2016**

### ***Schedule : 14 Non Current Investment***

| Sr. No. | Particulars                                  | Current Year | Previous Year |
|---------|----------------------------------------------|--------------|---------------|
| 1       | Investment in Property                       | -            | -             |
| 2       | Investment in Equity Instrument              | -            | -             |
| 3       | Investment in Preference shares              | -            | -             |
| 4       | Investment in Government or Trust Securities | -            | -             |
| 5       | Investment in Debentures & Bonds             | -            | -             |
| 6       | Investment in Mutual Fund                    | -            | -             |
|         | - In Reliance Energy Fund                    | -            | -             |
| 7       | Investment in Partnership Firm               | -            | -             |
| 8       | Other                                        | -            | -             |
|         | - Gold                                       | -            | -             |
|         | - Fixed Deposit with Banks-Earmarked         | -            | -             |
|         | <b>Total in</b>                              |              |               |

### ***Schedule : 15 Deferred Tax Assets***

| Sr. No. | Particulars     | Current Year | Previous Year |
|---------|-----------------|--------------|---------------|
|         |                 |              |               |
|         | <b>Total in</b> |              |               |

### ***Schedule : 16 Long Term Loans and Advances***

| Sr. No. | Particulars                        | Current Year | Previous Year |
|---------|------------------------------------|--------------|---------------|
| 1)      | <b>Security Deposit</b>            |              |               |
|         | Secured, Considered Good :         |              |               |
|         | Earnest Money Deposit              | -            | -             |
|         | Mobile Connection Security Deposit | -            | -             |
|         | <b>Total in</b>                    |              |               |

### ***Schedule : 17 Other Non Current Assets***

| Sr. No. | Particulars                     | Current Year | Previous Year |
|---------|---------------------------------|--------------|---------------|
| 1       | Long Term Trade Receivables     | -            | -             |
|         | a) Secured, Considered Good :   | -            | -             |
|         | b) Unsecured, Considered Good : | -            | -             |
|         | c) Doubtful                     | -            | -             |
| 2       | Others ( Preliminary Expenses ) | -            | -             |
|         | <b>Total in</b>                 |              |               |

### ***Schedule :18 Current Investments***

| Sr. No. | Particulars          | Current Year | Previous Year |
|---------|----------------------|--------------|---------------|
| 1       | Investment in Equity |              |               |



## **LEGEND ASHOKA HOUSING PRIVATE LIMITED**

**Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2016**

### **Schedule : 19 Inventories**

| Sr. No. | Particulars                | Current Year | Previous Year |
|---------|----------------------------|--------------|---------------|
| 1       | Raw Material/Closing Stock | -            | -             |
| 2       | Work-in-Progress           | -            | -             |
| 3       | Finished Goods             | -            | -             |
| 4       | Stock-in-Trade             | -            | -             |
| 5       | Stores & Spares            | -            | -             |
| 6       | Loose Tools                | -            | -             |
| 7       | Other With Job Worker      | -            | -             |
| 8       | Goods-in-transit           | -            | -             |
|         | <b>Total in</b>            |              |               |

### **Schedule : 20 Trade Recievables (Sundry Debtors)**

| Sr. No. | Particulars                                 | Current Year | Previous Year |
|---------|---------------------------------------------|--------------|---------------|
| 1       | <u>Outstanding for more than six months</u> |              |               |
|         | a) Secured, Considered Good :               | -            | -             |
|         | b) Unsecured, Considered Good :             | -            | -             |
|         | c) Doubtful :                               | -            | -             |
| 2       | <u>Others</u>                               |              |               |
|         | a) Secured, Considered Good :               | -            | -             |
|         | b) Unsecured, Considered Good :             | -            | -             |
|         | c) Doubtful :                               | -            | -             |
|         | <b>Total in</b>                             |              |               |

### **Schedule : 21 Cash & Cash Equivalent**

| Sr. No. | Particulars              | Current Year       | Previous Year |
|---------|--------------------------|--------------------|---------------|
| 1       | <u>Cash-in-Hand</u>      |                    |               |
|         | Cash Balance             | 52,103.00          | -             |
|         | Petty Cash Balance       | -                  | -             |
|         | <b>Sub Total (A)</b>     | <b>52,103.00</b>   |               |
| 2       | <u>Bank Balance</u>      |                    |               |
|         | With BANK                | 1,70,000.00        | -             |
|         | <b>Sub Total (B)</b>     | <b>1,70,000.00</b> |               |
| 3       | <u>Cheques on Hand</u>   |                    |               |
|         | <b>(C)</b>               |                    |               |
|         | <b>Total [A + B + C]</b> | <b>2,22,103.00</b> |               |

### **Schedule : 22 Short Terms Loans and Advances**

| Sr. No. | Particulars                                              | Current Year | Previous Year |
|---------|----------------------------------------------------------|--------------|---------------|
| I)      | <u>Loans &amp; Advances to related parties and Other</u> |              |               |
|         | a) Secured, Considered Good :                            | -            | -             |
|         | b) Unsecured, Considered Good :                          | -            | -             |
|         | c) Doubtful :                                            | -            | -             |
| II)     | <u>Others</u>                                            |              |               |
|         | Advance to Suppliers                                     | -            | -             |



# **LEGEND ASHOKA HOUSING PRIVATE LIMITED**

*Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2015*

## **Schedule : 13 Fixed Asset AS PER COMPANY ACT**

| AS PER COMPANY ACT                   |                             | Gross Block                         |                        |                          |                           | Depreciation     |                        |                          |                           | Net Block        |                      |                      |
|--------------------------------------|-----------------------------|-------------------------------------|------------------------|--------------------------|---------------------------|------------------|------------------------|--------------------------|---------------------------|------------------|----------------------|----------------------|
| Sr. No                               | Particulars                 | Rate                                | Value at the beginning | Addition during the year | Reduction during the year | Value at the end | Value at the beginning | Addition during the year | Reduction during the year | Value at the end | WDV as on 31.03.2015 | WDV as on 31.03.2015 |
| I                                    |                             | Tangible Assets                     |                        |                          |                           |                  |                        |                          |                           |                  |                      |                      |
| 1                                    | Land                        | 0.00%                               | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |
| 2                                    | Building                    | 10.00%                              | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |
| 3                                    | Plant and Equipment         | 13.91%                              | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |
| 5                                    | Furniture & Fixtures        | 25.89%                              | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |
| 7                                    | Computer                    | 13.91%                              | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |
| SUB TOTAL (A)                        |                             |                                     | -                      | 47,600.00                | -                         | 47,600.00        | -                      | 12,323.64                | -                         | 35,276.36        | -                    | -                    |
| II                                   |                             | Intangible Assets                   |                        |                          |                           |                  |                        |                          |                           |                  |                      |                      |
| SUB TOTAL (B)                        |                             |                                     | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |
| III                                  |                             | Capital Work-in-progress            |                        |                          |                           |                  |                        |                          |                           |                  |                      |                      |
| 1                                    | Building Under Construction | -                                   | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |
| SUB TOTAL (C)                        |                             |                                     | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |
| IV                                   |                             | Intangible Assets Under Development |                        |                          |                           |                  |                        |                          |                           |                  |                      |                      |
| SUB TOTAL (D)                        |                             |                                     | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |
| Total (A + B + C + D) (Current Year) |                             |                                     | -                      | 47,600.00                | -                         | 47,600.00        | -                      | 12,323.64                | -                         | 35,276.36        | -                    | -                    |
| (Previous Year)                      |                             |                                     | -                      | -                        | -                         | -                | -                      | -                        | -                         | -                | -                    | -                    |



# LEGEND ASHOKA HOUSING PRIVATE LIMITED

*Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2016*

## Schedule : 23 Revenue from Operations

| Sr. No | Particulars            | Current Year        | Previous Year |
|--------|------------------------|---------------------|---------------|
| 1      | Interest Income        | -                   | -             |
| 2      | Export Sales           | -                   | -             |
| 3      | Sales Local            | 17,64,000.00        | -             |
| 4      | Sales Against form -E1 | -                   | -             |
| 5      | Job Work Receipts      | -                   | -             |
|        | <b>Total In</b>        | <b>17,64,000.00</b> | <b>-</b>      |

## Schedule : 24 Other Income

| Sr. No | Particulars       | Current Year | Previous Year |
|--------|-------------------|--------------|---------------|
| 1      | Interest on FDR's | -            | -             |
| 2      | Other Receipts    | -            | -             |
|        | <b>Total In</b>   | <b>-</b>     | <b>-</b>      |

## Schedule : 25 Cost of Material Consumed

| Sr. No | Particulars                                  | Current Year        | Previous Year |
|--------|----------------------------------------------|---------------------|---------------|
| a)     | <b>PURCHASES OF RAW MATERIALS AND STORES</b> |                     |               |
| 1      | Raw Material                                 | -                   | -             |
|        |                                              | -                   | -             |
|        |                                              | -                   | -             |
|        |                                              | -                   | -             |
|        | <b>Sub-total (a)</b>                         | <b>-</b>            | <b>-</b>      |
| b)     | <b>DIRECT/PRODUCTIONS EXPENSES</b>           |                     |               |
|        | Processing Labour Charges                    | -                   | -             |
|        | Power & Fuel                                 | -                   | -             |
|        | Freight & Forwarding                         | -                   | -             |
|        | Purchase Cost                                | 17,50,000.00        | -             |
|        | <b>Sub-total (b)</b>                         | <b>17,50,000.00</b> | <b>-</b>      |
|        | <b>Total In</b>                              | <b>17,50,000.00</b> | <b>-</b>      |

## Schedule : 26 Change in Inventories

| Sr. No | Particulars     | Current Year | Previous Year |
|--------|-----------------|--------------|---------------|
| 1      | Opening Stock   | -            | -             |
| 2      | Closing Stock   | -            | -             |
|        | <b>Total In</b> | <b>-</b>     | <b>-</b>      |

## Schedule : 27 Employment Benefit Expenses

| Sr. No | Particulars               | Current Year | Previous Year |
|--------|---------------------------|--------------|---------------|
| 1      | Salaries, Bonus, PF & ESI | -            | -             |
| 2      | Directors Remuneration    | -            | -             |
| 3      | Staff Welfare Exps.       | -            | -             |
|        | <b>Total In</b>           | <b>-</b>     | <b>-</b>      |



## LEGEND ASHOKA HOUSING PRIVATE LIMITED

*Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2016*

### **Schedule :28 Financial Cost**

| Sr. No | Particulars                      | Current Year  | Previous Year |
|--------|----------------------------------|---------------|---------------|
| 1      | Interest on Cash Credit Facility | -             | -             |
| 2      | Interest on Term loan            | -             | -             |
| 3      | Interest on Car loan             | -             | -             |
| 4      | Interest on Other loans          | -             | -             |
| 5      | Bank Charges                     | 297.00        | -             |
| 6      | Bank Gurantee Charges            | -             | -             |
| 7      | Int. on BIADA deferred Credit    | -             | -             |
|        | <b>Total in</b>                  | <b>297.00</b> | <b>-</b>      |

### **Schedule : 29 Depreciation & Amortised Cost**

| Sr. No | Particulars              | Current Year     | Previous Year |
|--------|--------------------------|------------------|---------------|
| 1      | Depreciation             | 12,323.64        | -             |
| 2      | Preliminary Expenses W/O | -                | -             |
|        | <b>Total in</b>          | <b>12,323.64</b> | <b>-</b>      |

### **Schedule : 30 Other Administrative Expenses**

| Sr. No | Particulars                      | Current Year | Previous Year |
|--------|----------------------------------|--------------|---------------|
| 1      | Power & Fuel expences            | -            | -             |
| 2      | Rent                             | -            | -             |
| 3      | Repair & Maintenance expences    | -            | -             |
| 4      | Insurance expences               | -            | -             |
| 5      | Sale/Business Promotion expences | -            | -             |
| 6      | Advertisement expences           | -            | -             |
| 7      | Commission expences              | -            | -             |
| 8      | Travelling & Conveyance expences | -            | -             |
| 9      | Telephone & Mobile expences      | -            | -             |
| 10     | Accounting Charges               | -            | -             |
| 11     | Audit Fee                        | -            | -             |
| 12     | Legal Expences                   | -            | -             |
| 13     | Internet & Website Expences      | -            | -             |
| 14     | Printing & Stationery Expences   | -            | -             |
| 15     | Postage & Telegram               | -            | -             |
| 16     | Rates & Taxes                    | -            | -             |
| 17     | Office Exp.                      | -            | -             |
| 18     | Misc Exp.                        | -            | -             |
| 19     | Round off                        | -            | -             |
|        | <b>Total in</b>                  | <b>-</b>     | <b>-</b>      |



## **LEGEND ASHOKA HOUSING PRIVATE LIMITED**

VIKASH NAGAR, DIGGHI KALA HAJIPUR, HAJIPUR, DIST-VAISHALI, BIHAR-844101.

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2016

### **A. SIGNIFICANT ACCOUNTING POLICIES:**

#### **(1) BASIS OF ACCOUNTING**

The financial statements are prepared under historical cost convention and comply with applicable accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 2013.

#### **(2) FIXED ASSETS:**

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation and are net of CENVAT credits, where applicable. Revenue expenses incidental and related to projects are capitalized along with the related fixed assets, where appropriate. All the cost is capitalized as the production has not been yet started.

#### **(3) DEPRECIATION:**

Depreciation on fixed assets is provided using the written down value method based on useful lives of assets as estimated by the management. Depreciation is charged on a pro-rata basis for assets purchased/sold during the year. Depreciation is provided according to rate specified in the Companies Act 2013 schedule II.

#### **(4) REVENUE RECOGNITION:**

During the year, revenue has been recognized as and when service has been provided. All income and expenditure items' having bearing on the financial statement are recognized on accrual basis.

#### **(5) WARRANTY:**

Product warranty costs are determined and provided for, in the year in which the revenues are recognized, based on past experience.

#### **(6) INVENTORIES:**

Inventories are stated at the lower of cost and net realizable value, except stores and spares and loose tools, which are stated at cost or under. 'Cost' is arrived at using FIFO/weighted average methods and includes appropriate overheads in case of work in progress and finished goods. Finished goods are stated inclusive of excise duty.

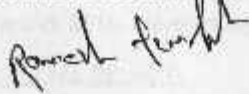


**B. NOTES TO ACCOUNT**

1. Claims against the company not acknowledged as debt-Nil
2. Amount of contracts remaining to be executed on capital account and not provided for:- NIL
3. Quantitative details as required under schedule VI part II is not Applicable.
4. Previous Year's figures has been regrouped or rearranged, whenever found necessary to bring them in conformity with the current year's figures and we are further reporting that the books of accounts of the company are insufficient & receipt, expenses & other accounts are subject to confirmation.

**For Ramesh Kumar Singh & Co.**

(Chartered Accountants)



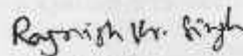
( CA Ramesh Kumar Singh)  
Proprietor  
M.No- 530480

Place:-Hajipur

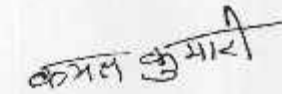
Date: 13.09.2016



For & on behalf of Board of Directors of  
**LEGEND ASHOKA HOUSING PRIVATE  
LIMITED.**



Rajnish Kumar  
Singh  
(Director)



Kamal Kumari  
(Director)

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