

Ref. No.

Date

## DIRECTORS REPORT

Dear Members

Your Director have pleasure in presenting the 10<sup>th</sup> Annual Report together with the audited statement of Accounts of your Company for the financial year ended March 31, 2018.

### FINANCIAL HIGHLIGHT

Particulars	Year ended 31 <sup>st</sup> March 2018	Year ended 31 <sup>st</sup> March 2017
Turnover	19,77,11,174	63,35,74,815
Profit/(Loss) before taxation	1,65,96,565	3,28,12,288
Less: Tax Expenses	54,98,565	1,02,30,460
Profit/(Loss) after tax	1,10,97,999	2,25,81,828
Add: Balance B/F from the previous year	<b>2,71,82,694</b>	46,00,866
Balance profit/(Loss) C/F to the next year	<b>3,82,80,693</b>	<b>2,71,82,694</b>

### DIVIDEND

In order to conserve the resources, the Directors have thought it to be prudent to not to propose any dividend for the financial year ended March 31, 2018.

### TRANSFER TO RESERVES

No Amount was transferred to the reserves during the financial year ended 31<sup>st</sup> March, 2018.

### MEETING OF THE BOARD OF DIRECTORS

During the financial year ended 31<sup>st</sup> March, 2018, 5(Five) Meeting of the Board of Directors of the Company was held as follows:

#### No.of Meeting Held

First  
Second  
Third  
Fourth  
Five

#### Date of Meeting Held

25<sup>th</sup> June, 2017  
03<sup>rd</sup> Sep, 2017  
19<sup>th</sup> Oct, 2017  
07<sup>th</sup> Jan, 2018  
28<sup>th</sup> March, 2018



## **RESULTS OF BUSINESS OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS**

During the year under review, the Company has achieved a turnover of Rs 19,77,11,174/- against Rs. 63,35,74,815 during the previous year. The net Profit after tax during the year has been Rs. 1,10,97,999./- as against the net profit of Rs. 2,25,81,828./ in the previous year. The work in Company's major projects a is going on in full swing and its result will be reflected in the next financial year.

## **MATERIAL CHANGES AND COMMITMENTS**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

## **LOANS, GUARANTEES AND INVESTMENTS**

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 Company has not given any loans, guarantee or have made any investment or securities provided.

## **PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED**

Company has not given any Loans or investment made or guarantee/ security given or provided.

## **EXTRACT OF ANNUAL RETURN**

The extract of Annual Return in form no. MGT - 9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2018 is annexed hereto as Annexure 'A' and forms part of this report.

## **RELATED PARTY TRANSACTIONS**

No Related party transactions made during the financial year ended 31<sup>st</sup> March, 2018 & therefore, the provisions of section 188 of the Companies Act, 2013 were not attracted. Thus, disclosure in form AOC-2 is not required.





**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING & OUTGO:**

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION**

The particulars as required under the provisions of section 134(3) (m) of the companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

**DEPOSITS**

The Company has neither accepted or taken any deposits, within the meaning of Companies Act, 2013, during the year ended 31<sup>st</sup> March, 2018

**RISK MANAGEMENT**

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate / control the probability and/ or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of properly defined framework. The major risks have been identified by the Company and its mitigation process/ measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

**ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS**

The Company has in place adequate internal financial controls with reference to financial statements. During the under review, such control were tested and no reportable material weakness in the design or operation were observed.

**DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)**

There has been no changes in the constitution of Board during the year under review i.e. the structure of the Board remain the same. In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatory required to appoint any whole time KMPs.





### **DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES COMPANIES**

The Company does not have any subsidiary, joint Venture or an Associate Company.

### **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operation in future.

### **DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

### **BOARDS COMMENT ON THE AUDITOR'S REPORT**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory.

### **DIRECTOR'S RESPONSBLITY STATEMENT**

Pursuant to section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that.

- (a) In the preparation of the annual accounts for the year ended 31<sup>st</sup> March, 2018, the Company has followed the applicable accounting standards and there are no material departures from the same.
- (b) The Directors have selected such account policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31<sup>st</sup> March, 2018 and of the profit and loss of the company for the period.
- (c) The Director have taken proper and sufficient care of the maintenance of adequate accounting records in accordance with the provision of the companies act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- (d) The Directors have prepared the annual account on a 'going concern' basis.





- (e) The Company being unlisted, sub clause (e) of section 134(3) of the companies act, 2013 pertaining to laying down internal financial controls is not applicable to the company.
- (f) The Directors have devised proper systems to ensure compliance with the provision of all applicable law and that such system are adequate and operating effectively.

**ACKNOWLEDGEMENTS**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledge gratefully the shareholders for their support and confidence reposed on the Company.

For and on behalf of the Board of Directors  
**ROHRA DEVELOPERS PVT LTD.**

**ROHRA DEVELOPERS PVT. LTD.**

*Harish Kumar Rohra*  
Director

**Harish Kumar Rohra**

Director  
DIN : 02588416

**ROHRA DEVELOPERS PVT. LTD.**

*Yogesh Rohra*  
Director

**Yogesh Rohra**

Director  
DIN : 03075632

Place : Kolkata  
Date : 2<sup>nd</sup> Sep, 2018





## **D. BHOWNANI & CO.**

**Chartered accountants**

**1, BRITISH INDIAN STREET ROOM NO.607, KOLKATA 700069 Tel: 033-22487399, 30220822**

**email : dbhownanico@rediffmail.com**

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To,  
The Members,  
M/s Rohra Developers Private Limited.  
Kolkata.

### **Report on the Financial statements**

1. We have audited the accompanying financial statements of M/s. Rohra Developers Private Limited, ("the Company"), which comprise the Balance Sheet as at March 31, 2018, and the Statement of Profit & Loss for the Year then ended and a summary of significant accounting policies and other explanatory information.

### **2. Management's Responsibility for the Financial Statements**

Management is responsible for the matters stated in section 134(5) of the companies Act, 2013("the Act") with respect to the preparation of these standalone financial statement that give a true and fair view of the financial position, financial performance and cash flow of the company in accordance with the accounting principles generally accepted in India including the Accounting standard specified under section 133 of the Act, read with Rule 7 of the Companies(Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting record in accordance with provision of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and free from material misstatement, whether due to fraud or error.

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the





appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
  - (i) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018; and
  - (ii) In the case of the Profit and Loss Account, of the profit/ loss for the year ended on that date.

This report includes a statement on the matters specified in paragraph 4 of the Companies (Auditor's Report) Order, 2018 issued by the Central Government of India in terms of sub-section (4A) of section 143 of the Companies Act, 2013 and is given separately in Annexure A.

7. As required by section 143(3) of the Act, we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books [and proper returns adequate for the purposes of our audit have been received from branches not visited by us];
- c) The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account [and with the returns received from branches not received from us];
- d) In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014





- e) On the basis of written representations received from the directors as on March 31, 2018, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018, from being appointed as a director in terms of section 164(2) of the Act.
- f) In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014
- g) On the basis of written representations received from the directors as on March 31, 2018, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018, from being appointed as a director in terms of section 164(2) of the Act

For D. BHOWNANI & CO.  
CHARTERED ACCOUNTANTS  
Firm Regd. No. 314083E



*D. Bhowrani*  
(D. Bhowrani)  
Proprietor

Membership number: 051593

Place: Kolkata

Dated : 2<sup>nd</sup> September, 2018



## "Annexure A" to the Independent Auditors' Report

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;  
  
(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.  
  
(c) The title deeds of immovable properties are held in the name of the company.
- 2) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 3) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 4) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 5) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- 6) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2018 for a period of more than six months from the date on when they become payable.  
  
b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 7) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 8) Based upon the audit procedures performed and the information and explanations given by the



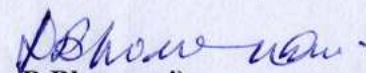


management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

- 9) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 11) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 12) In our opinion all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 13) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 15) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For D. BHOWNANI & CO.  
CHARTERED ACCOUNTANTS  
Firm Regd. No. 314083E



  
(D. Bhowrani)  
Proprietor

Membership number: 051593

Place: Kolkata

Dated: 2<sup>nd</sup> September, 2018



**ROHRA DEVELOPERS PRIVATE LIMITED**

**Balance Sheet as at 31-03-2018**

	Note No.	As at 31 March, 2018 Amount in Rs.	As at 31 March, 2017 Amount in Rs.
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Shareholder's Funds</b>			
Share capital	2.1	2,500,000	2,500,000
Reserves and surplus	2.2	38,280,693	27,182,694
<b>Share Application Money</b>		-	-
<b>Non Current Liabilities</b>			
Long Term Borrowings	2.3	2,989,392	3,021,591
Other Long Term Liabilities	2.4	277,952,263	238,276,624
<b>Current Liabilities</b>			
Trade Payable	2.5	21,281,997	11,220,677
Other Current Liabilities	2.6	1,548,116	7,861,412
Short-term Provision	2.7	12,558,006	10,529,803
<b>TOTAL</b>		<b>357,110,468</b>	<b>300,592,801</b>
<b>ASSETS</b>			
<b><u>Non-current assets</u></b>			
<b><u>Fixed Assets</u></b>			
	2.8	6,542,696	6,633,457
Investment		7,374,000	7,233,000
Long-term Loans & Advances	2.9	83,488,599	8,116,200
Other Non Current Asset	2.10	7,985,321	-
Deferred Tax Assets	2.11	50,411	55,111
<b><u>Current Assets</u></b>			
Inventories	2.12	211,314,212	240,107,421
Receivables	2.13	2,531,794	1,009,137
Cash and Bank Balances	2.14	27,135,736	24,967,264
Short Term Loans and Advances	2.15	10,687,699	12,471,211
<b>TOTAL</b>		<b>357,110,468</b>	<b>300,592,801</b>
Significant accounting policies and notes on accounts forming part of the financial statements.	1 & 3		

In terms of our report of even date

Place: Kolkata

**ROHRA DEVELOPERS PVT. LTD.**

*Luise K...*  
**Director**

DIRECTOR

**ROHRA DEVELOPERS PVT. LTD.**

*Sonu R...*  
**Director**

DIRECTOR

Date: 2nd Sept, 2018

For D Bhowrani & CO.  
Chartered Accountants  
Firm Reg. No. 314083E

*D. Bhowrani*  
(D. Bhowrani)  
Proprietor  
M. No. 051593





**ROHRA DEVELOPERS PRIVATE LIMITED**  
**Statement of Profit and Loss for the period ended 31-03-2018**

	Note	For the year ended 31 March, 2018	For the year ended 31 March, 2017
<b>A. CONTINUING OPERATIONS</b>			
<b>INCOME</b>			
Revenue from operations	2.16	192,850,219	628,796,076
Other Income	2.17	4,860,955	4,778,739
<b>Total revenue</b>		<b>197,711,174</b>	<b>633,574,815</b>
<b>EXPENSES</b>			
Direct Project Expenses	2.18	140,197,579	284,067,950
Changes in Inventories	2.19	28,793,209	307,417,799
Employee benefits expense	2.2	7,606,412	7,469,495
Finance Cost	2.21	-	4,451
Depreciation	2.22	133,081	162,904
Other expenses	2.23	4,384,329	<b>1,639,928</b>
<b>Total expenses</b>		<b>181,114,609</b>	<b>600,762,526</b>
<b>Profit/(Loss) before tax</b>		<b>16,596,565</b>	<b>32,812,288</b>
<b>Less: Tax expenses</b>			
Current tax		4,572,685	10,138,997
for earlier years		921,180	87,107
Deferred Tax /liabilities		4,700	4,356
<b>Profit/(Loss) for the year</b>		<b>11,097,999</b>	<b>22,581,828</b>
Basic & Diluted earnings per share (of Rs. 10 each)	2.24	44.39	90.33
Significant accounting policies and notes on accounts forming part of the financial statements.	2.25		

*whenever this provision is expenses*

In terms of our report of even date.

Place: Kolkata

Date: 2nd Sept, 2018

**ROHRA DEVELOPERS PVT. LTD.**

*Harish B. Das*  
**Director**

**DIRECTOR**  
**ROHRA DEVELOPERS PVT. LTD.**

*Som Ratan*  
**Director**

**DIRECTOR**

For D Bhowani & C  
Chartered Accountants  
Firm Reg. No. 31408

*D. Bhowani*  
**(D. Bhowani)**  
Proprietor  
M. No. 051593





## ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018

	As at 31-Mar-18 Amount in Rs.	As at 31-Mar-17 Amount in Rs.
<b>Note 2.1</b>		
<b>Share capital</b>		
<b>i) Authorised</b>		
2,50,000 (P.Y. 2,50,000 ) equity shares of Rs.10/- each	2,500,000	2,500,000
	<b>2,500,000</b>	<b>2,500,000</b>
<b>Issued, subscribed and paid-up capital(Fully Paid Up)</b>		
2,50,000 (P.Y. 2,50,000) equity shares of Rs.10/- each, fully paid-up	2,500,000	2,500,000
	<b>2,500,000</b>	<b>2,500,000</b>

### ii) Reconciliation of the number of shares

Equity Shares of Rs 10/- each	As at 31-03-2018	
	Nos.	Amount
At the beginning of the year	250,000	2,500,000
Issued/(cancelled) during the year	-	-
Closing Balance	250,000	2,500,000

### b) Terms/rights attached to equity shares

The company has only one class of equity shares having per value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

### c) Subscribed and paid-up share capital includes :

Equity shareholder holding more than 5% of equity shares

Name of the shareholder	As at 31-03-2018 No. of shares	As at 31.03.2017 No. of shares
Prish Rohra	101,000	101,000
Sonu Rohra	101,000	101,000
Yogesh Rohra	48,000	48,000
	<b>250,000</b>	<b>250,000</b>

	As at 31-Mar-18	As at 31-Mar-17
<b>Note 2.2</b>		
<b>Reserves and surplus</b>		
<b>Surplus/(deficit) in statement of profit &amp; loss</b>		
Opening balance	27,182,694	4,600,866
Add: Profit/(Loss) for the year	11,097,999	22,581,828
<b>Closing balance</b>	<b>38,280,693</b>	<b>27,182,694</b>





# ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018

## Note 2.8

### Fixed Assets

Particulars	Gross Block As on 1.4.2017	Addition/ Deletion	Total 31.3.2018	DEPRECIATION		NET BLOCK	
				As on 1.4.2017	for the year 31.3.2018	As on 31.3.2018	As on 31.3.2017
Building	6,104,007	-	6,104,007	-	-	6,104,007	6,104,007
Furniture	10,900		10,900	6,753	936	3,211	4,147
Machinery	114,150		114,150	63,835	9,057	41,258	50,315
CCTV	48,680	-	48,680	28,386	3,653	16,641	20,294
Testing Equipment	33,280		33,280	17,479	2,844	12,957	15,801
Motor Car	1,367,411		1,367,411	939,233	107,045	321,134	428,178
Computer	10,715	42,320	53,035	-	9,546	43,489	10,715
	<b>7,689,145</b>	<b>42,320</b>	<b>7,731,463</b>	<b>1,055,686</b>	<b>133,081</b>	<b>6,542,696</b>	<b>6,633,457</b>
Previous Year	<b>7,678,428</b>	<b>10,715</b>	<b>7,689,143</b>	<b>892,781</b>	<b>162,904</b>	<b>6,633,457</b>	<b>-</b>





## ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018 contd.

	As at 31-Mar-18 Amount in Rs.	As at 31-Mar-17 Amount in Rs.
<b>Note 2.3</b>		
<b>Long Term Borrowings</b>		
Loan from Directors	2,989,392	2,989,392
Vehicle Loans	-	32,199
<b>TOTAL</b>	<b>2,989,392</b>	<b>3,021,591</b>
<b>Note 2.4</b>		
<b>Other Long Term Liabilities</b>		
Advance received against Flat Booking	277,952,263	238,276,624
<b>TOTAL</b>	<b>277,952,263</b>	<b>238,276,624</b>

<b>Note 2.5</b>		
<b>Trade Payable</b>		
Sundry Creditors	21,281,997	11,220,677
<b>TOTAL</b>	<b>21,281,997</b>	<b>11,220,677</b>
<b>Note 2.6</b>		
<b>Other Current Liabilities</b>		
<i>Statutory Liabilities</i>		
Servicetax payable	-	246,031
TDS Collected at Source	1,527,484	1,475,945
<i>Other Liabilities</i>	20,632	6,139,436
<b>TOTAL</b>	<b>1,548,116</b>	<b>7,861,412</b>
<b>Note 2.7</b>		
<b>Short Term Provision</b>		
Provision for Income tax	4,572,685	10,529,803
GST Transition Provision ( Contra)	7,985,321.00	-
<b>TOTAL</b>	<b>12,558,006</b>	<b>10,529,803</b>
<b>Note 2.9</b>		
<b>Long term loans &amp; advances</b>		
Advance against land purchase/ JV agreement	83,488,599	8,116,200
<b>TOTAL</b>	<b>83,488,599</b>	<b>8,116,200</b>
<b>Note 2.10</b>		
<b>Other Non Current Assets</b>		
Others- GST transition ( Contra)	7,985,321.00	-
<b>TOTAL</b>	<b>7,985,321.00</b>	<b>-</b>





## ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018 contd.

	As at 31-Mar-18 Amount in Rs.	As at 31-Mar-17 Amount in Rs.
<b>Note 2.11</b>		
<b>Deferred Tax Assets</b>	50,411	55,111
	<b>50,411</b>	<b>55,111</b>
<b>Note 2.12</b>		
<b><u>Inventories</u></b>		
(Value At lower of cost or net realisable value)		
Closing Stock	211,314,212	240,107,421
<b>TOTAL</b>	<b>211,314,212</b>	<b>240,107,421</b>
<b>Note 2.13</b>		
<b>Receivables (considered good)</b>	<b>2,531,794</b>	<b>1,009,137</b>
<b>Note 2.14</b>		
<b><u>Cash and Cash Equivalents</u></b>		
Cash in hand	287,603	106,770
Balances with banks in current accounts	16,223,133	9,685,493
Fixed Deposit in HDFC Bank Ltd	10,000,000	10,000,000
Liquid Deposits	625,000	5,175,000
<b>TOTAL</b>	<b>27,135,736</b>	<b>24,967,263</b>
<b>Note 2.15</b>		
<b><u>Short Term Loans and Advances</u></b>		
Advances against materials & services	4,265,606	4,878,180
Advance Income Tax & TDS & others	3,262,328	7,525,444
Srvice tax & GST	3,128,180	21,083
Others	31,585	46,504
<b>TOTAL</b>	<b>10,687,699</b>	<b>12,471,211</b>





## ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018

	For the year ended March 31, 2018	For the year ended March 31, 2017
<b>Note 2.16</b>		
<b><u>Revenue from operations</u></b>		
Sales of Flat	192,628,592	628,409,693
Work Done	221,627	386,383
<b>TOTAL</b>	<b>192,850,219</b>	<b>628,796,076</b>
<b>Note 2.17</b>		
<b><u>Other Income</u></b>		
a) Other non-operating income		
Bank Interest received	846,432.00	1,105,976
Rent received	-	64,000
Maintenance Charges	3,498,661.00	
Other Miscellaneous	515,861.92	3,608,763
<b>TOTAL</b>	<b>4,860,955</b>	<b>4,778,739</b>
<b>Note 2.18</b>		
<b><u>Direct Project Expenses</u></b>		
Material Purchase	74,098,309	95,291,969
Construction and Other Expense	66,099,270	188,775,981
<b>TOTAL</b>	<b>140,197,579</b>	<b>284,067,950</b>
<b>Note 2.19</b>		
<b><u>Change in Inventories</u></b>		
Opening stock/ work in progress	240,107,421	547,525,220
Closing stock/ work in progress	211,314,212	240,107,421
<b>Net (Increase)/Decrease in stock</b>	<b>28,793,209</b>	<b>307,417,799</b>
<b>Note 2.20</b>		
<b><u>Employee Benefits expenses</u></b>	7,606,412	7,469,495
<b>TOTAL</b>	<b>7,606,412</b>	<b>7,469,495</b>
<b>Note 2.21</b>		
<b><u>Finance Cost</u></b>		
Interest on Service Tax	-	
Interest on Car Loan		4,451
<b>TOTAL</b>	<b>-</b>	<b>4,451</b>





## ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018

	For the year ended March 31, 2018	For the year ended March 31, 2017
<b>Note 2.22</b>		
<b>Other expenses</b>		
Advertisement Expense	427,729	402,087
Audit Fees	60,000	75,000
Bank Charges	4,908	5,114
Car Insurance	9,953	13,367
Motor Car Expenses	25,799	12,000
General Expenses	140,048	52,495
Software Expenses	9,450	-
Legal & Professional service charges	1,062,082	172,500
Telephone Expenses	4,601	
Preliminary expense written off	-	12,500
Printing & Stationery	35,080	19,961
Maintenance Expenses	102,820	46,695
Website Development Expenses	15,050	15,050
Sales Promotion	64,500	310,940
Goods & Service tax discount	1,569,184	
Swachh Bharat Cess	8,229	55,644
Service tax	844,896	
Business Development Expenses	-	400,000
Workmen Insurance	-	46,575
<b>TOTAL</b>	<b>4,384,329</b>	<b>1,639,928</b>
<b>Note 2.23</b>		
<b>Earnings Per Share (EPS)</b>		
<b>Basic &amp; Diluted</b>		
Net Profit/(loss) for the year	11,097,999	22,581,828
Net Profit/(loss) for the year attributable to equity share holders	11,097,999	22,581,828
Weighted average Number of equity share	250,000	250,000
Earning per share	44.39	90.33





**ROHRA DEVELOPERS PRIVATE LIMITED**

**Depreciation as per I.T. Act as at 31st March 2018**

Annexure - A

		Opening as at 01-04-2017	Additions For more than 182 days	Additions for less than 182 days	Deduction	Depreciation	W.D.V. as on 31-03-2017
Construction Equipment	15%	78,594	-	-	-	11,789	66,805
Furniture & Fixture	10%	7,151	-	-	-	715	6,436
CCTV	60%	5,452	-	-	-	3,271	2,181
Computer	40%	10,715	21,080	-	-	8,432	12,648
Motor car	15%	839,761	-	-	-	125,964	713,797
<b>TOTAL</b>		<b>941,673</b>	<b>21,080</b>		<b>-</b>	<b>150,172</b>	<b>801,866</b>





**Rohra Developers Pvt Ltd**  
**for the year ended 31.03.2018**

Defered Tax

Depreciation as per book	133081
Depreciation as per IT	150172
	<u>-17091</u>
Defered Tax liability	4700
Add : Defered Tax Assets B/f	55111
	50411





<i>Krishi Kalyan Cess 0.5% [Input]</i>	743
<i>Service Tax @ 14% [Input]_FY16-17</i>	9,520
<i>Service Tax Excess Paid for F.Y. 2014-15</i>	46,221
<i>Service Tax Payable Liability</i>	86,387

<i>CGST</i>	1,375,557
<i>IGST</i>	234,196
<i>SGST</i>	1,375,557
	<u>3,128,180</u>

<i>Advance Income Tax A.Y. 2017 - 18</i>	7,710,760
<i>Advance Income Tax A.Y. 2018 - 19</i>	2,000,000
<i>T.D.S Receivable A.Y. 2014 - 15</i>	556,408
<i>T.D.S Receivable A.Y. 2014 - 15 [Beliaghata]</i>	8,073
<i>T.D.S Receivable A.Y. 2015 - 16</i>	399,640
<i>TDS Receivable AY 2015 -16 Interest U/s 94A</i>	8,644
<i>T.D.S Receivable A.Y. 2016 - 17</i>	1,600,986
<i>T.D.S Receivable A.Y. 2017 - 18</i>	1,450,342
<i>T.D.S Receivable A.Y. 2018 - 19</i>	978,458

<i>Provision for Income Tax</i>	-5307.01 Cr
<i>Provision for Income Tax A.Y.2016 -17</i>	-385499.00 Cr
<i>Provision for Income Tax A.Y.2017 - 18</i>	-10138997.00 Cr

<i>Income Tax</i>	(921,180)
	<u>3,262,328</u>

<i>Income Tax Receivable</i>	27,036
<i>Interest Receivable</i>	4,547
	<u>31582.5</u>

<i>Against Purchase of materials</i>	
<i>Debit balances in Sundry cr</i>	1644069
<i>Under loans &amp; Advances</i>	2621536
	<u>4265605</u>

