

YOGADA HOUSING PROJECTS PRIVATE LIMITED

(CIN- U70109WB2012PTC183298)

Balance Sheet as at 31st March, 2018

Particulars	Note No.	As at 31st March, 2018	As at 31st March, 2017
		₹	₹
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	16,00,000	16,00,000
(b) Reserves and surplus	4	53,712	47,039
		16,53,712	16,47,039
2 Non- Current liabilities			
(a) Long Term Borrowings	5	5,90,95,229	5,38,93,429
(b) Other Long Term Liabilities	6	19,00,000	-
		6,09,95,229	5,38,93,429
3 Current liabilities			
(a) Trade Payables	7	-	-
(i) Total outstanding dues of micro enterprises and small enterprises		30,000	27,900
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		30,000	27,900
(b) Other Current Liabilities	8	3,000	-
(c) Short Term Provisions	9	2,379	1,091
		35,379	28,991
Total		6,26,84,320	5,55,69,459
B ASSETS			
1 Non-current assets			
(a) Non Current Investments	10	1,23,417	-
(b) Other non-current assets	11	-	11,000
		1,23,417	11,000
Current assets			
(a) Inventories	12	5,83,08,187	5,49,83,389
(b) Cash and cash equivalents	13	36,69,294	5,75,070
(c) Short Term Loans & Advances	14	5,83,422	-
		6,25,60,903	5,55,58,459
TOTAL		6,26,84,320	5,55,69,459
See accompanying notes forming part of the financial statements	1-34		

In terms of our report attached.
 For Rajesh Mohan & Associates
 Firm Registration No: 323131E
 Chartered Accountants

Rajesh Agrawal
 [Rajesh Kumar Agrawal]
 Partner
 ICAI Membership No. 57271



For and on behalf of the Board of Directors

Kishore Kumar Shaw
KISHORE KUMAR SHAW
 Director
 [DIN-00432512]

Mahendra Kumar Shaw
MAHENDRA KUMAR SHAW
 Director
 Director [DIN-02379884]

Place : Kolkata
 Date : The 27th day of August, 2018

Place : Kolkata
 Date : The 27th day of August, 2018

YOGADA HOUSING PROJECTS PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31st March, 2018


Particulars	Note No.	For the year ended 31st March, 2018	For the year ended 31st March, 2017
		₹	₹
1 Revenue from operation	15	-	-
2 Other Income	16	1,15,000	33,000
3 Total revenue		1,15,000	33,000
4 Expenses			
Cost of Material Consumed	17	11,43,945	2,50,031
Purchases	18	-	-
Decrease/(Increase) in Stock	19	-33,24,798	-18,26,489
Employee benefits expense	20	2,32,000	1,08,300
Depreciation and amortisation expense	21	11,000	11,000
Finance Cost	22	7,45,468	48
Other expenses	23	12,98,333	14,86,506
Total expenses		1,05,948	29,396
5 Profit / (Loss) before tax (2 - 3)		9,052	3,604
6 Tax expense:			
Current tax expense for current year		2,379	1,091
Current tax expense for earlier year		-	-120
		2,379	971
7 Profit / (Loss) for the year (4 - 5)		6,673	2,633
8 Earnings per share (of Rs. 10/- each):	33		
(a) Basic		0.04	0.02
(b) Diluted		0.04	0.02
See accompanying notes forming part of the financial	1-34		

In terms of our report attached.
For Rajesh Mohan & Associates
Firm Registration No: 323131E
Chartered Accountants


[Rajesh Kumar Agrawal]
Partner
ICAI Membership No. 57271



For and on behalf of the Board of Directors


KISHORE KUMAR SHAW
Director
[DIN-00432512]


MAIHENDRA KUMAR SHAW
Director
[DIN-02379884]

Place : Kolkata
Date : The 27th day of August, 2018

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YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 1: Corporate information

M/s YOGADA HOUSING PROJECTS PRIVATE LIMITED (the company) is a private company domiciled in India and incorporated under the provisions of the Companies Act, 1956. Being a Private Limited Company its shares are not listed on any stock exchanges in India. The company caters to domestic markets only. The Company has been engaged in the business of construction of immovable properties.

Note 2 : Significant accounting policies

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Indian Accounting Standards Rules), 2015 read with Rule 3(2) thereof and the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

2.3 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.4 Cash flow statement

Cash flow statement is not applicable as the company is a small company as per provisions of section 2(85) of Companies Act, 2013.

2.5 Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

2.6 Other Income

Interest income is accounted on accrual basis.



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

2.7 Inventories

Inventories are valued at the lower of cost (on FIFO) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.

2.8 Investment

Long Term Investments are stated at cost less provision for permanent diminution of the value of such Investment.

2.9 Borrowing Costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.10 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

2.11 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

2.12 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability."

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.13 Impairment of assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

2.14 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 3: Share capital

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Number of shares	₹	Number of shares	₹
(a) Authorised				
Equity shares of Rs. 10/- each with voting rights	2,50,000	25,00,000	2,50,000	25,00,000
	2,50,000	25,00,000	2,50,000	25,00,000
(b) Issued				
Equity shares of Rs. 10/- each with voting rights	1,60,000	16,00,000	1,60,000	16,00,000
	1,60,000	16,00,000	1,60,000	16,00,000
(c) Subscribed and fully paid up				
Equity shares of Rs. 10/- each with voting rights	1,60,000	16,00,000	1,60,000	16,00,000
Total	1,60,000	16,00,000	1,60,000	16,00,000

Refer Notes (i) to (ii) below

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh Issue	Other Changes	Closing Balance
Issued, Subscribed and Fully Paid-up				
<i>Equity shares with voting rights</i>				
year ended 31st March, 2018				
- Number of shares	1,60,000	-	-	1,60,000
- Amount (Rs.)	16,00,000	-	-	16,00,000
year ended 31st March, 2017				
- Number of shares	1,60,000	-	-	1,60,000
- Amount (Rs.)	16,00,000	-	-	16,00,000

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2018		As at 31st March, 2017	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Kishore Kumar Shaw	55,000	34%	55,000	34%
Biswanath Rakshit	1,00,000	63%	1,00,000	63%
Total	1,55,000	96.88%	1,55,000	96.88%



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 4: Reserves & Surplus

Particulars	As at 31st March, 2018	As at 31st March, 2017
	₹	₹
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	47,039	44,406
Add: Profit / (Loss) for the year	6,673	2,633
Closing balance	53,712	47,039
Total	53,712	47,039

Note 6: Other Long Term Liabilities

Particulars	As at 31st March, 2018	As at 31st March, 2017
	₹	₹
Advances from Customers (Against Flat Booking)	19,00,000	-
Total	19,00,000	-

Note 7: Trade Payables

Particulars	As at 31st March, 2018	As at 31st March, 2017
	₹	₹
Other than MSME	-	-
Other than Acceptance	30,000	27,900
Trade Payables		
Total	30,000	27,900

Note 8: Other Current Liabilities

Particulars	As at 31st March, 2018	As at 31st March, 2017
	₹	₹
Statutory Remittances	3,000	-
Total	3,000	-

Note 9: Short Term Provisions

Particulars	As at 31st March, 2018	As at 31st March, 2017
	₹	₹
Provision for Income Tax	2,379	1,091
Total	2,379	1,091

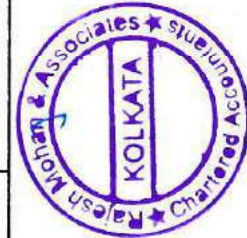


YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 5: Long Term Borrowings

	Op Bal	Received	Interest	TDS	Repaid	Cl Bal	Max Bal
1. Secured Loans							
<i>From Bank</i>							
SBI Term Loan	-	20,00,000	1,800	-	-	20,01,800	20,01,800
(Secured by Equitable Mortgage of Land by deposit of Title deed and Hypothecation of Construction Work shown under inventories)							
Total of Secured Loan	-	20,00,000	1,800	-	-	20,01,800	
2. Unsecured Loans							
<i>From Directors' and their relatives</i>							
Biswanath Rakshit (Director)	-	12,00,000	-	-	-	12,00,000	12,00,000
Mahendra Kumar Shaw (Director)	6,14,114	-	-	-	-	6,14,114	6,14,114
Ruhi Shaw (Director's Wife)	14,32,822	-	-	-	-	14,32,822	14,32,822
Mahendra Kumar Shaw (Director's HUF)	-	10,00,000	-	-	-	10,00,000	10,00,000
Total (a)	20,46,936	22,00,000	-	-	-	42,46,936	
<i>From Companies in which any Director is a Director</i>							
Durgapur Rebars Pvt Ltd.	69,19,235	-	-	-	-	69,19,235	69,19,235
Hanurang Mercantiles Pvt. Ltd.	1,28,56,810	10,00,000	-	-	-	1,38,56,810	1,38,56,810
Total (b)	1,97,76,045	10,00,000	-	-	-	2,07,76,045	

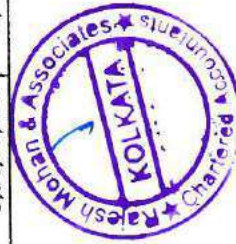


YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 5: Long Term Borrowings

	Op Bal	Received	Interest	TDS	Repaid	Cl Bal	Max Bal
c) From Other Bodies Corporate							
Arham Mercantile Pvt Ltd.	93,67,572	-	-	-	-	93,67,572	93,67,572
Dynamic Vinimay Pvt. Ltd.	23,37,602	-	-	-	-	23,37,602	23,37,602
Ganeshvari Tracon Pvt. Ltd.	10,91,540	-	-	-	-	10,91,540	10,91,540
Maa Bhawani Commodities Pvt Ltd.	16,36,321	-	-	-	-	16,36,321	16,36,321
Maco Distributor Pvt. Ltd.	34,23,862	-	-	-	-	34,23,862	34,23,862
Navtech Agency Pvt. Ltd.	29,22,178	-	-	-	-	29,22,178	29,22,178
Navtech Merchants Pvt. Ltd.	23,37,602	-	-	-	-	23,37,602	23,37,602
Sapphire Tradelink Pvt. Ltd.	17,53,201	-	-	-	-	17,53,201	17,53,201
Image Dealers Pvt. Ltd.	10,79,224	-	-	-	-	10,79,224	10,79,224
Mittal concrete Pvt. Ltd.	51,11,803	-	-	-	-	51,11,803	51,11,803
Wellington Commercial Ltd.	10,09,543	-	-	-	-	10,09,543	10,09,543
Total (c)	3,20,70,448	-	-	-	-	3,20,70,448	
Total of Secured Loan	5,38,93,429	32,00,000	-	-	-	5,70,93,429	
Grand Total	5,38,93,429	52,00,000	1,800	-	-	5,90,95,229	



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 10: Non Current Investments

Particulars	As at 31st March,	As at 31st March,
	2018	2017
	₹	₹
Unquoted, Other than Trade Investments		
Keyman Insurance Premium	1,23,417.00	-
Total	1,23,417	-
Aggregate value of unquoted investments	1,23,417	-

Investments made during the year

Keyman Insurance Premium

1,23,417

-

1,23,417

-

Investments sold/matured during the year

Keyman Insurance Premium

1,23,417

-

1,23,417

-



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 11: Other Non Current Assets

Particulars	As at 31st March, 2018	As at 31st March, 2017
	₹	₹
Unamortised expenses		
Preliminary Expenses		
Opening Balance	11,000	22,000
Add: Incurred during the year	-	-
	11,000	22,000
Less: Amortised during the year	11,000	11,000
Total	-	11,000

Note 12: Inventories

Particulars	As at 31st March, 2018	As at 31st March, 2017
	₹	₹
Construction Work in Progress	5,83,08,187	5,49,83,389
Total	5,83,08,187	5,49,83,389

Note: Under Equitable mortgage of Land by deposit of Title deed and Hypothecation of Construction Work with the State Bank of India against Term Loan of Rs. 2,001,800.

Note 13: Cash and Cash Equivalents

Particulars	As at 31st March, 2018	As at 31st March, 2017
	₹	₹
Cash in hand	6,43,818	5,60,687
Balances with banks		
In current accounts	30,25,476	14,383
Total	36,69,294	5,75,070

Note 14: Short term Loans & Advances

Particulars	As at 31st March, 2018	As at 31st March, 2017
	₹	₹
Advance to Suppliers	4,70,400	-
Statutory Remittances	1,13,022	-
Total	5,83,422	-



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 19: Changes in Stock in Trade

Particulars	For the year ended 31st March, 2018 ₹	For the year ended 31st March, 2017 ₹
Inventories at the beginning of the year		
Construction Work in Progress	5,49,83,389	5,31,56,900
	5,49,83,389	5,31,56,900
Less: Inventories at the end of the year		
Construction Work in Progress	5,83,08,187	5,49,83,389
	5,83,08,187	5,49,83,389
Net Decrease/(Increase)	(33,24,798)	(18,26,489)

Note 20: Employee Benefit Expenses

Particulars	For the year ended 31st March, 2018 ₹	For the year ended 31st March, 2017 ₹
Salaries & Bonus	2,32,000	1,08,300
	2,32,000	1,08,300
Note: Out of above amount capitalised as Cost of WIP	2,32,000	1,08,300

Note 21: Depreciation and amortisation expense

Particulars	For the year ended 31st March, 2018 ₹	For the year ended 31st March, 2017 ₹
Preliminary Expenses w/off	11,000	11,000
	11,000	11,000

Note 22: Finance Cost

Particulars	For the year ended 31st March, 2018 ₹	For the year ended 31st March, 2017 ₹
(a) Interest Expense on		
- Loan from Bank	1,800	-
- Delayed payment of Statutory Remittances	188	48
(b) Other Borrowing Costs	7,43,480	-
	7,45,468	48
Note: Out of above amount capitalised as Cost of WIP	7,45,280	-



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 23: Other Expenses

PARTICULARS	For the year	year ended 31st
	ended 31st	March, 2017
	March, 2018	March, 2017
	₹	₹
Direct Expenses		
Municipal and Other Regulatory Charges	5,99,222	9,40,143
Labour Charges	81,809	1,49,500
Payment to Contractors	3,41,125	-
Legal and Professional	1,21,000	-
Security Charges	5,800	2,88,000
Freight and Forwarding	-	1,015
Misc. Site Expenses	54,626	89,500
Other Expenses		
Rates and taxes	780	2,500
Filing Fees	53,270	1,000
Bank Charges	1,609	173
Legal & Professional	2,920	2,875
Payments to auditors		
- For Statutory Audit	31,180	11,800
Sundry Balance w/off	1	-
Donations & Subscriptions	5,000	-
Total	12,98,333	14,86,506
Note: Out of above amount capitalised as Cost of WIP	12,03,573	14,68,158



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 24: Contingent Liabilities and Commitments to the extent not provided for

	Amount (₹)	
	As at 31st March, 2018	As at 31st March, 2017
(a) Contingent Liabilities	Nil	Nil
(b) Commitments	Nil	Nil

Note 25: Earning and Expenditure in Foreign Currency

	Amount (₹)	
	For the year ended 31st March, 2018	For the year ended 31st March, 2017
Expenditure in foreign currency	Nil	Nil
Earnings in foreign exchange	Nil	Nil

Note 26: Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

	Amount (₹)	
Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	Nil	Nil
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	Nil	Nil
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	Nil	Nil
(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	Nil	Nil
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	Nil	Nil
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23	Nil	Nil

Note 27 :

In the opinion of the Board, the current assets have value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

Note 28: Disclosure on Loans given, Investments made, guarantees given and Securities provided

YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

During the year under review the company has not acquired the securities of any other body corporate.

During the year under review the company did not give any loans to any body corporate or any other person in violation of provision of Section 186 of the Companies Act, 2013.

During the year under review the company did not give any guarantee or provided any security in connection with loan taken by any body corporate or other person in violation of provision of Section 186 of the Companies Act, 2013.

Note 29: Disclosure under Rule 16A of the Companies (Acceptance of Deposits) Rules, 2014

Particulars	As at 31st March, 2018	As at 31st March, 2017
Money received from (No.) directors / or the relatives of directors during the year	-	-
Balance outstanding at the end of the year	-	-

Note 30: Employee Benefits

The company has no employees therefore no provision is required for gratuity and other Long Term and Short Term retirement benefits payable to the employees

Note 31: Details of Borrowing Cost Capitalized during the year

	As at 31st March, 2018	As at 31st March, 2017
As Fixed Assets/ Intangible Assets/Capital Work in Progress	Nil	Nil
As inventory	7,45,280	Nil

Note 32: Related Parties, Related Party Transactions & Balances receivable/payable as at the end of the year

32.a: Related Parties

Description of relationship	Names of related parties
(a) Enterprises under the same management	
(i) Ultimate Holding Company	Nil
(ii) Holding Company	Nil
(iii) Subsidiaries	Nil
(iv) Fellow Subsidiaries (to be given only if there are)	Nil
(b) Associates and Joint Ventures	Nil
(c) Key Management Personnel (KMP)	Kishore Kumar Shaw Mahendra Kumar Shaw Biswanath Rakshit Ramdhani Jaiswal Ruhi Shaw
(d) Relatives of KMP	Mahendra Kumar Shaw (HUF)
(e) Companies in which KMP/Relatives of KMP can exercise significant influence	



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

32.b: Related Party Transactions

Amount (₹)

Particulars of Related Party	Nature of Transactions	For the year ended 31st March, 2018	For the year ended 31st March, 2017
Biswanath Rakshit	Loan Taken	12,00,000	Nil
Mahendra Kumar Shaw (HUF)	Loan Taken	10,00,000	Nil

32.c: Balances receivables/(payable) as at the end of the year

Amount (₹)

Particulars of Related Party	For the year ended 31st March, 2018	For the year ended 31st March, 2017
Receivable	Nil	Nil
Payable	Nil	Nil
Biswanath Rakshit	12,00,000	Nil
Mahendra Kumar Shaw(HUF)	10,00,000	Nil
Ruhi Shaw	14,32,822	14,32,822
Mahendra Kumar Shaw	6,14,114	6,14,114



YOGADA HOUSING PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 33: Earning Per Shares

For the year ended 31st March, 2018

	Continuing Operations				Discontinuing Operations				Total Operations			
	Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items	
	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted
Face Value of Shares	10	10	10	10	10	10	10	10	10	10	10	10
Profit/Loss	6,673	6,673	6,673	6,673	-	-	-	-	6,673	6,673	6,673	6,673
Weighted Average No. of Shares	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000
EPS (Rs.)	0.04	0.04	0.04	0.04	-	-	-	-	0.04	0.04	0.04	0.04

Amount (₹)

For the year ended 31st March, 2017

	Continuing Operations				Discontinuing Operations				Total Operations			
	Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items	
	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted
Face Value of Shares	10	10	10	10	10	10	10	10	10	10	10	10
Profit/Loss	2,633	2,633	2,633	2,633	-	-	-	-	2,633	2,633	2,633	2,633
Weighted Average No. of Shares	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000	1,60,000
EPS (Rs.)	0.02	0.02	0.02	0.02	0.00	0.00	0.00	0.00	0.02	0.02	0.02	0.02

Amount (₹)



Notes forming part of the financial statements

Note 34: Figures for the previous year

The figures for the previous year have been regrouped and/or rearranged wherever found necessary to make those comparable with the figures for the current year.

In terms of our report attached
For Rajesh Mohan & Associates
Firm Registration No: 323131E
Chartered Accountants

Rajesh Mohan
I Rajesh Kumar Agrawal
Partner
ICAI Membership No. 57271

Place : Kolkata
Date : The 27th day of August, 2018



For and on behalf of the Board of Directors

Kishore Kumar Shaw
KISHORE KUMAR SHAW
Director [DIN-00432512]

Mahendra Kumar Shaw
MAHENDRA KUMAR SHAW
Director [DIN-02379884]

Place : Kolkata
Date : The 27th day of August, 2018

YOGADA HOUSING PROJECTS PRIVATE LIMITED

Detail Sheet of Balance Sheet As at 31st March, 2018 and Statement of Profit and Loss for the year ended on 31st March 2017

Particulars					As at 31st March, 2018
OTHER LONG TERM LIABILITIES					
Flat No. And Name of the Customer	Super Buildup Area (1)	Gross Demand raised till 31.03.2018 (2)	GST in Gross Demand (3)	Unrealised Demand till 31.03.2018 (4)	Net Adv from Customer (2-3-4)
Advances against Flat Bookings					
2S: Akshoy Garai	1014 Sq Ft	2,12,000	12,000	-	2,00,000
1W: Anandamay Dey	1118 Sq Ft	2,12,000	12,000	-	2,00,000
4A: Anil Kumar Dey & Santanu Dey	943 Sq Ft	2,12,000	12,000	-	2,00,000
2W: Chanchal Garai	1118 Sq Ft	2,12,000	12,000	-	2,00,000
2F: Gobin Patel	970 Sq Ft	2,12,000	12,000	-	2,00,000
3S: Mithu Ghosh and Swapan Kumar Ghosh	1014 Sq Ft	2,12,000	12,000	-	2,00,000
3F: Rajesh Patel	970 Sq Ft	2,12,000	12,000	-	2,00,000
2A: Rajib Mondal & Sujata Mondal	943 Sq Ft	2,12,000	12,000	-	2,00,000
5S: Sahidul Islam Mondal	1014 Sq Ft	1,06,000	6,000	-	1,00,000
3W: Suvankar Nayek/Sumitra Nayek	1118 Sq Ft	2,12,000	12,000	-	2,00,000
		20,14,000	1,14,000	-	19,00,000
TRADE PAYABLES					
Other than Acceptances					
Sundry Creditors For Expenses					
Audit Fee Payable					30,000
					30,000
OTHER CURRENT LIABILITIES					
Statutory Remittances					
TDS Payable					3,000
					3,000
PROVISION FOR INCOME TAX					
Assessment Year 2018-19					2,379
					2,379
CASH & CASH EQUIVALENTS					
BANK BALANCE					
In Current Accounts					
- Orinetal Bank of Commerce, Raniganj Branch					59,911
- State Bank of India (00000037517915199)					9,52,214
- State Bank of India (37320246845)					20,13,351
					30,25,476

YOGADA HOUSING PROJECTS PRIVATE LIMITED

Detail Sheet of Balance Sheet As at 31st March, 2018 and Statement of Profit and Loss for the year ended on 31st March 2017

Particulars				As at 31st March, 2018
SHORT TERM LOANS AND ADVANCES				
Advances to Suppliers				
Birla Corporation Ltd.				4,70,400
				4,70,400
Balance with Government Authorities				
GST Input				1,13,022
				1,13,022
			Total	5,83,422
RATES & TAXES				
GST borne by company				1,14,000
Khajna				4,946
Municipal Sanction Fee				4,54,276
Municipal Tax				26,000
				5,99,222
PAYMENT TO CONTACTORS				
Earth Cutting Expenses (Net of GST)				
	Gross	GST	TDS	
Khan Construction	4,02,527	61,402	3,411	3,41,125
	4,02,527	61,402	3,411	3,41,125
Legal and Professional				
Survey Exps				
Mondal Survey Consultant	30,000	-	3,000	30,000
Consultancy Fees				
Geotest Engineering Pvt. Ltd.	59,000	9,000	5,000	59,000
Rohit Agarwal	5,000	-	-	5,000
S K Waliulla	27,000	-	-	27,000
	1,21,000	9,000	8,000	1,21,000
Total	5,23,527	70,402	11,411	4,62,125
OTHER BORROWING COSTS				
Loan Processing Charges				
	Gross	GST	TDS	
State Bank of India	5,900	900	-	5,900
State Bank of India	6,49,000	99,000	-	6,49,000
State Bank of India	25,000	-	-	25,000
State Bank of India	12,980	1,980	-	12,980
State Bank of India	23,600	3,600	-	23,600
	7,16,480	1,05,480	-	7,16,480
Valuation Charges				
Bhaskar Chatterjee	12,000	-	-	12,000
GCM Management Consultants Pvt. Ltd.	15,000	-	-	15,000
	27,000	-	-	27,000
Total	7,43,480	1,05,480	-	7,43,480

YOGADA HOUSING PROJECTS PRIVATE LIMITED

Detail Sheet of Balance Sheet As at 31st March, 2018 and Statement of Profit and Loss for the year ended on 31st March 2017

Particulars	As at 31st March, 2018	
CONSTRUCTION WORK IN PROGRESS		
Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
	₹	₹
(a) Opening Balance	5,49,83,389	5,31,56,900
(b) Add: Expenses incurred during the year		
Cost of Material Consumed	11,43,945	2,50,031
Employee Benefit Expenses	2,32,000	1,08,300
Finance Cost	7,45,280	-
Other Direct Expenses	12,03,573	14,68,158
Total (a) + (b)	5,83,08,187	5,49,83,389
(c) Less: Capitalised during the year	-	-
(d) Closing Balance	5,83,08,187	5,49,83,389