

M/S. UNIQUE PROCON PRIVATE LIMITED

BALANCE SHEET ABSTRACT AND COMPANY'S GENERAL BUSINESS PROFILE

<u>I. REGISTRATION DETAILS</u>	
Registration No.	U70109WB2011PTC161696
Balance Sheet Date	31.03.2018
State Code	21
<u>II. CAPITAL RAISED DURING THE YEAR</u>	
Public Issue	-
Bonus Issue	-
Rights Issue	-
Private Placement	-
<u>III. POSITION OF MOBILISATION AND DEPLOYMENT OF FUNDS</u>	
Total Liabilities	20,67,18,479
Total Assets	20,67,18,479
<u>EQUITY AND LIABILITIES</u>	
Shareholder's Funds	1,87,92,684
Share application money pending allotment	-
Non-Current Liabilities	1,44,06,695
Current Liabilities	17,35,19,100
<u>ASSETS</u>	
Non-current assets	2,84,00,033
Current assets	17,83,18,446
<u>IV. PERFORMANCE OF COMPANY</u>	
Turnover/Income	17,27,56,960
Total Expenditure	16,39,06,409
Profit/(Loss) before tax	88,50,551
Profit/(Loss) after tax	65,90,225
Earning per share	329.51
Dividend rate	-
<u>V. GENERIC NAMES OF PRINCIPAL PRODUCTS, SERVICES OF THE COMPANY</u>	
Item code	
Product description	







NOTE - 23

RELATED PARTY DISCLOSURES :

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sl. No.	Name of the Related Party	Relationship
1	Amit Rakshit	Director
2	Neha Jha	Director
3	Manish Shankar	Director
4	Ganesh Yadav	Director
5	Amita Shankar	Relative of Director
6	Pritha Yadav	Relative of Director

(ii) Transactions during the year with related parties :

Sl.No.	Name of the Related Party	Nature of Transactions	Amount (Rs.)	Amount (Rs.)
1	Amit Rakshit	Salary to director	15,00,000	11,50,000
2	Neha Jha	Salary to director	15,00,000	11,50,000
3	Manish Shankar	Loan Taken	-	2,00,000
4	Ganesh Yadav	Salary to director	15,00,000	11,50,000
5	Amita Shankar	Salary to director	15,00,000	11,50,000
6	Pritha Yadav	Purchase	-	9,65,250
		Purchase	-	10,80,150

(iii) Closing Balance:

Sl. No.	Name of the Related Party	Amount (Rs.)	Amount (Rs.)
1	Amita Shankar	9,65,250	9,65,250
2	Pritha Yadav	10,80,150	10,80,150
3	Neha Jha	2,00,000	2,00,000

NOTE - 24

CONTINGENT LIABILITIES AND COMMITMENTS

(A) Contingent Liabilities	NIL	NIL
(B) Commitments	NIL	NIL

As per our attached Report of even date

For Jain Khemka & Associates
Chartered Accountants

Vikash Kumar Jain
Partner
Durgapur
29th August 2018



For and on Behalf of Board

Amit Rakshit
DIN: 03437804

Ganesh Yadav
DIN: 03437886

M/S. UNIQUE PROCON PRIVATE LIMITED
Notes forming part of the Financial Statements

	As at 31.03.2018 Rs.	As at 31.03.2017 Rs.
NOTE - 18		
FINANCE COSTS		
Interest on Vehicle Finance	4,51,819	4,61,675
Other Interest	2,935	130
	4,54,754	4,61,805
NOTE - 19		
DEPRECIATION & AMORTISATION EXPENSE		
Depreciation	13,37,771	11,40,601
	13,37,771	11,40,601
NOTE - 20		
OTHER EXPENSES		
Auditor's Remuneration (Refer note)	50,000	50,000
Advertisement Expenses	7,20,568	2,76,358
Bank Charges	36,277	7,304
Donation & Subscription	2,08,103	1,16,506
Electric Charges	24,399	1,89,041
Misc. Expenses	13,550	47,853
General Expenses	55,488	48,725
Insurance	1,82,241	1,56,877
Loss on Sale of Car	-	3,59,187
Printing & Stationery	58,802	29,957
Postage & Courier	1,320	3,610
Professional Charges	34,000	-
Rates & Taxes	5,500	5,500
Rent	1,64,185	1,33,952
Repairs & Maintenance	7,83,854	3,84,255
ROC Filing Fees	3,200	1,200
Service Tax Expenses	12,54,589	15,86,737
Telephone Charges	2,29,929	2,21,387
Travelling & Conveyance	1,27,821	21,133
	39,53,826	36,39,582
<i>Note : Payments to the auditors comprises :</i>		
As auditors - statutory audit	40,000	40,000
Tax Audit	10,000	10,000
GST	-	-
	50,000	50,000
NOTE - 21		
(A) Current Tax	22,42,750	18,97,094
IT for Earlier Years	17,576	23,319
	22,60,326	19,20,413
(B) Deferred Tax	-	(49,333)
NOTE - 22		
EARNINGS PER SHARE		
Net Profit as per Profit & Loss Account	65,90,225	41,08,728
Profit available to Equity Shareholders	65,90,225	41,08,728
Number of Share		
From Opening	20,000	20,000
	20,000	20,000
Earnings Per Share - Basic	329.51	205.44







M/S. UNIQUE PROCON PRIVATE LIMITED
Notes forming part of the Financial Statements

As at 31.03.2018 Rs.	As at 31.03.2017 Rs.
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NOTE - 12

CASH AND CASH EQUIVALENTS

- (a) Cash in hand (As certified by the Management)
(b) Bank Balances

6,25,088	6,40,796
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Current:

Balance with Scheduled Banks - In current accounts

76,56,654	39,40,629
82,81,742	45,81,425

NOTE - 13

SHORT TERM LOANS AND ADVANCES

(Unsecured, considered good)

- (a) Advances recoverable in cash or kind
(b) Balances with Government Authorities
(c) Others

87,04,970	57,04,000
3,72,065	-

(i) Advance Income Tax & TDS

26,73,663	18,14,850
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(ii) Advance for Goods

1,48,36,705	61,41,868
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(iii) Advance for Expenses

8,17,278	-
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2,74,04,681	1,36,60,718
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NOTE - 14

REVENUE FROM OPERATION

Sale / Gross Receipts

3,10,41,094	21,23,42,380
3,10,41,094	21,23,42,380

NOTE - 15

OTHER INCOME

- Booking Cancellation Charges
Machinery Hire Charges Received
Liability Written Back

1,90,034	68,844
50,000	1,10,630
28,619	-
2,68,653	1,79,474

NOTE - 16

LAND DEVELOPMENT & CONSTRUCTION COST

Land & Construction Cost

8,96,09,337	8,64,23,594
8,96,09,337	8,64,23,594

NOTE - 17

EMPLOYEE BENEFIT EXPENSE

- Salary, Wages, Bonus & Allowances
Contribution to ESIC & PF
Directors Salary

29,57,360	24,42,788
1,73,323	1,19,340
60,00,000	46,00,000
91,30,683	71,62,128

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M/S. UNIQUE PROCON PRIVATE LIMITED
Notes forming part of the Financial Statements

NOTE - 8
FIXED ASSETS

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	Cost as on 01.04.2017 Rs.	Addition Rs.	Deletion Rs.	Cost as on 31.03.2018 Rs.	As on 01.04.2017 Rs.	During the year Rs.	Adjust- ments Rs.	Total as on 31.03.2018 Rs.	As on 31.03.2018 Rs.	As on 01.04.2017 Rs.
Tangible Assets:										
Plant & Machinery	44,89,194	64,53,273	-	1,09,42,467	6,44,265	3,18,272	-	9,62,537	99,79,930	38,44,929
Ac Machine	60,000	1,38,000	-	1,98,000	21,176	32,376	-	53,552	1,44,448	38,824
Computer	4,01,455	3,87,014	-	7,88,469	2,87,575	1,08,822	-	3,96,397	3,92,072	1,13,880
Furniture & Fixture	4,90,289	30,250	-	5,20,539	1,53,110	47,667	-	2,00,777	3,19,762	3,37,179
Electrical Installation	2,52,515	-	-	2,52,515	58,699	23,997	-	82,696	1,69,819	1,93,816
Water Purifier	15,500	-	-	15,500	6,933	2,947	-	9,880	5,620	8,567
Motor Car	66,08,667	-	-	66,08,667	8,69,205	8,03,690	-	16,72,895	49,35,772	57,39,462
Total	1,23,17,620	70,08,537	-	1,93,26,157	20,40,963	13,37,771	-	33,78,734	1,59,47,423	1,02,76,657
Previous Year	92,38,610	41,90,828	(11,11,818)	1,23,17,620	13,12,993	11,40,601	(4,12,631)	20,40,963	1,02,76,657	79,25,617

Note:

- (1) Additions to assets are net of GST / CENVAT / VAT for which credit is claimed and allowed under the GST / CENVAT / VAT rules.
- (2) Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful lives as specified in Schedule II. Accordingly the unamortised carrying value is being depreciated / amortised over the revised / remaining useful lives.



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NOTE - 4

OTHER LONG TERM LIABILITIES

Security Deposits Received

15,96,278	14,11,776
15,96,278	14,11,776

NOTE - 5

TRADE PAYABLES

Acceptances:

For Goods

2,71,37,859	2,27,24,075
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For Expenses

48,57,866	13,55,467
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3,19,95,725	2,40,79,542
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Note: Detail of amount outstanding to Micro, Small and Medium Ent. based on information available with the co:Nil

NOTE - 6

OTHER CURRENT LIABILITIES

(a) Current maturities of long-term borrowings: *Refer page 10 of 11*

Secured:

Vehicle loan from HDFC Bank Ltd, Durgapur

9,01,652	8,72,741
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Vehicle loan from ICICI Bank Ltd, Durgapur

1,84,290	1,50,721
----------	----------

Vehicle loan from Central Bank of India, Durgapur

1,67,072	1,66,189
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Concrete Mixture Machine Loan From Central Bank of India, Durgapur

11,61,213	-
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(b) Other payables :

(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, GST etc.)

4,84,941	2,22,333
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(ii) Advance from Customers

13,63,81,457	5,11,51,470
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Note : Refer Note 3 for details of security and guarantee

13,92,80,625	5,26,63,454
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NOTE - 7

SHORT-TERM PROVISIONS

Provisions for Income Tax

22,42,750	18,97,094
22,42,750	18,97,094

NOTE - 9

NON CURRENT INVESTMENTS

Investment in Long Term, Non-Trade, Unquoted Shares of Subsidiary company at cost:

1175000 (680000) Equity shares of M/s. VSMARG Infra (P) Ltd.
of Rs. 10/- each fully paid.

1,17,50,000	68,00,000
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1,17,50,000	68,00,000
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NOTE - 10

LONG TERM LOANS AND ADVANCES

(Unsecured, considered good)

(a) Capital advances

6,50,000	3,57,000
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(b) Deposits

52,610	52,610
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7,02,610	4,09,610
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NOTE - 11

TRADE RECEIVABLES

(Unsecured, Considered Good)

Outstanding for a period > six months from the date they were due for payment

3,25,543	2,44,127
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Other Trade receivables

8,59,267	2,00,260
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11,84,810	4,44,387
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Previous year figures have been regrouped / reclassified, wherever necessary to confirm to current year presentation.

NOTE - 1

SHARE CAPITAL

Authorised

50,000 Equity shares of Rs. 10/- each

5,00,000

5,00,000

Issued, Subscribed & Paid Up

20,000 Equity shares of Rs. 10/- each

fully paid up in cash

2,00,000

2,00,000

Reconciliation of Share Capital:

Share Capital	No. of Shares	Share Capital
As at 01.04.2017	20,000	2,00,000
Arising on Share Issue during the year	-	-
As at 31.03.2018	20,000	2,00,000

Share Holding Pattern as on March 31, 2018:

Held by	No. of Shares	% to Equity
Director	20,000	100.00
	20,000	100.00

Shareholding of 5% or more holding:

Name of the Shareholder	No. of Shares	% to Equity
Amit Rakshit	5,000	25.00
Ganesh Yadav	5,000	25.00
Manish Shankar	5,000	25.00
Neha Jha	5,000	25.00

Terms and Rights attached to Ordinary Shares:

The Company has one class of Ordinary shares having par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held and dividend, if any, proposed by the Board of Directors subject to approval of the shareholders in the ensuing Annual General Meeting, except in case of Interim dividend.

In the event of liquidation, the Ordinary shareholders are eligible to receive the remaining assets after discharging all liabilities of the Company in proportion to their shareholding.

NOTE - 2

RESERVES AND SURPLUS

Profit & Loss A/c

Opening

1,20,02,459

78,93,731

Profit during the year

65,90,225

41,08,728

Closing

1,85,92,684

1,20,02,459

NOTE - 3

LONG TERM BORROWINGS

Secured, Guaranteed by Directors:

Vehicle loan from HDFC Bank Ltd, Durgapur

8,39,087

17,40,739

Vehicle loan from ICICI Bank Ltd, Durgapur

25,679

2,09,969

Vehicle loan from Central Bank of India, Durgapur

6,51,151

8,44,319

Concrete Mixture Machine Loan From Central Bank of India, Durgapur

44,11,017

Nature of Security: Hypothecation of Respective Vehicles Financed by them

Terms of Repayment :

Repayable in EMI's of Rs 15307/-, Rs. 29310/- Rs. 44867/-, Rs.22780/-, Rs 20989/- & Rs.146963/-.

Unsecured:

From Bodies Corporate

62,40,000

From Director

2,00,000

2,00,000

1,23,66,934

29,95,027

Note : For the current maturities of long-term borrowings refer to Note 6 (a) - Other Current Liabilities.



M/S. UNIQUE PROCON PRIVATE LIMITED
 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2018

	Year Ended 31.03.2018 Rs.	Year Ended 31.03.2017 Rs.
Cash Flow From Operating Activities		
Net Profit before tax	88,50,551	59,79,808
Adjustments for:		
Depreciation	13,37,771	11,40,601
Loss on Sale of Fixed Asset	-	3,59,187
Interest (Net)	4,54,754	4,61,805
Operating Profit before Working Capital Changes	<u>1,06,43,076</u>	<u>79,41,401</u>
Adjustments for:		
Trade and other Receivables	(1,39,18,573)	(1,06,21,828)
Inventories	(8,20,27,175)	10,77,14,336
Trade Payables & other Liabilities	9,35,93,280	(9,35,48,367)
Cash Generated from Operations	<u>82,90,608</u>	<u>1,14,85,542</u>
Taxes Paid	(27,73,483)	(20,32,220)
Net cash from Operating Activities	<u>55,17,125</u>	<u>94,53,322</u>
Cash Flow from Investing Activities		
Acquisition of Fixed Assets	(70,08,537)	(41,90,828)
Disposal of Fixed Assets	-	3,40,000
Sale of other Investments	(49,50,000)	(68,00,000)
Interest received	-	-
Net Cash used in Investing activities	<u>(1,19,58,537)</u>	<u>(1,06,50,828)</u>
Cash Flow from Financing Activities		
Proceeds from issue of Share Capital	-	-
Proceeds from Long Term Borrowings	55,24,753	20,00,000
Repayment of Long Term Borrowings	50,71,730	(11,43,697)
Interest Paid	(4,54,754)	(4,61,805)
Net Cash used In Financing Activities	<u>1,01,41,729</u>	<u>3,94,498</u>
Net Increase/(Decrease) in Cash & Cash Equivalents	37,00,317	(8,03,008)
Cash and Cash Equivalents at beginning of the Year	45,81,425	53,84,433
Cash and Cash Equivalents at end of the Year	<u>82,81,742</u>	<u>45,81,425</u>


or Jain Khemka & Associates
 Chartered Accountants

Vikash Kumar Jain
 Partner
 Durgapur
 29th August 2018



For and on Behalf of Board


 Amit Rakshit
 DIN: 03437804


 Ganesh Yadav
 DIN: 03437886

M/S. UNIQUE PROCON PRIVATE LIMITED
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2018

	Notes	As at 31.03.2018 Rs.	As at 31.03.2017 Rs.
REVENUE			
Revenue from Operations	14	3,10,41,094	21,23,42,380
Other Income	15	2,68,653	1,79,474
Closing Work-in-Progress		14,14,47,213	5,94,20,038
		17,27,56,960	27,19,41,892
EXPENSES:			
Opening Work-in-Progress		5,94,20,038	16,71,34,374
Land Development & Construction Cost	16	8,96,09,337	8,64,23,594
Purchase of Stock-in-Trade		-	-
Employee benefit expense	17	91,30,683	71,62,128
Finance costs	18	4,54,754	4,61,805
Depreciation and amortization expense	19	13,37,771	11,40,601
Other expenses	20	39,53,826	36,39,582
		16,39,06,409	26,59,62,084
Profit before tax		88,50,551	59,79,808
Tax Expense:			
(1) Current Tax	21A	22,60,326	19,20,413
(2) Deferred Tax	21B	-	(49,333)
Profit after taxation		65,90,225	41,08,728
Earning per Equity Share - Basic & Diluted	22	329.51	205.44
Significant Accounting Policies	25		
See Accompanying Notes forming part of the Financial Statements	1 to 25		

As per our attached Report of even date

For Jain Khemka & Associates
 Chartered Accountants

Vikash Kumar Jain
 Partner
 Durgapur
 29th August 2018



For and on Behalf of Board

Amit Rakshit
 DIN: 03437804

Ganesh Yadav
 DIN: 03437886

M/S. UNIQUE PROCON PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2018

	Notes	As at 31.03.2018 Rs.	As at 31.03.2017 Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	2,00,000	2,00,000
(b) Reserves & Surplus	2	1,85,92,684	1,20,02,459
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	1,23,66,934	29,95,027
(b) Deferred tax liabilities (Net)		4,43,483	4,43,483
(c) Other Long term liabilities	4	15,96,278	14,11,776
(d) Long term provisions			
(4) Current Liabilities			
(a) Short-term borrowings			
(b) Trade payables			
(c) Other current liabilities	5	3,19,95,725	2,40,79,542
(d) Short-term provisions	6	13,92,80,625	5,25,63,454
	7	22,42,750	18,97,094
		20,67,18,479	9,55,92,835
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets - Gross Block		1,93,26,157	1,23,17,620
Less : Depreciation	8	33,78,734	20,40,963
Net Block		1,59,47,423	1,02,76,657
(b) Non-current investments	9	1,17,50,000	68,00,000
(c) Deferred tax assets (Net)			
(d) Long term loans and advances	10	7,02,610	4,09,610
(e) Other non-current assets			
(2) Current assets			
(a) Current Investments			
(b) Inventories			
(c) Trade Receivables		14,14,47,213	5,94,20,038
Cash and Cash Equivalents	11	11,84,810	4,44,387
(e) Short term Loans and advances	12	82,81,742	45,81,425
(f) Other Current Assets	13	2,74,04,681	1,36,60,718
Significant Accounting Policies	25		
See Accompanying Notes forming part of the Financial Statements	1 to 25	20,67,18,479	9,55,92,835

As per our attached Report of even date

For Jain Khemka & Associates
Chartered Accountants

Vikasli Kumar Jain
Partner
Durgapur
29th August 2018



For and on Behalf of Board

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