

GOENKA BAHETI & ASSOCIATES
CHARTERED ACCOUNTANTS

AUDITED STATEMENT OF ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2018

Re: GRAP REALTY PRIVATE LIMITED

DIRECTORS' REPORT**To
The Members,**

The Directors are pleased to present the Tenth Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2018.

FINANCIAL RESULTS

The company has earned a profit of Rs. 18498283.00 for the year ended 31st March 2018. The break-up of profit is given as follows :

Particulars	2017-2018	2016-2017
Sales	133929406.00	622560.00
Net Profit/(Loss) (PBDT)	25568471.00	-47957.00
Less : Depreciation	0.00	0.00
Profit after depreciation but before tax (PBT)	25568471.00	-47957.00
Less : Taxes	7070188.00	-49349.00
Net profit / (loss) for the period	18498283.00	1392.00
No. of Shares	175499	175499
EPS	105.40	0.01
Proposed Dividend	0.00	0.00
Dividend tax	0.00	0.00
Balance of Profit Carried to B/S	18498283.00	1392.00

DIVIDEND

To facilitate conservation of fund/Loss, your directors are unable to recommend any dividend for the year under consideration.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

RESERVES

The board does not propose any amount to carry to any specific reserves.

REVIEW OF BUSINESS OPERATIONS

During the current financial year, the company has made Net Profit of Rs. 18498283.00 as compared to Net Profit of Rs. 1392.00 made in previous financial Year.

CHANGES IN NATURE OF BUSINESS, IF ANY

There is no significant changes had been made in the nature of the business of the company during the financial year under review.

GRAP REALTY PVT. LTD.



DIRECTOR

GRAP REALTY PVT. LTD.



DIRECTOR

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate and the date of this report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134 (m) of the Companies Act, 2013 do not apply to the Company. There was no foreign exchange inflow or Outflow during the year under review.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk-Management Policy as the elements of risk threatening the Company's existence are very minimal.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility Initiatives as the said provisions are not applicable to the company.

EXTRACT OF ANNUAL RETURN

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in MGT 9 is annexed as Annexure I.

WEB LINK OF ANNUAL RETURN, IF ANY

The company does not have any website.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

Particulars of loans given, investments made, guarantees given and securities provided along with the purpose for which the loan or the guarantee or security is proposed to be utilized by the recipient are provided in the financial statement.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

8 (Eight) Board meetings were held during the financial year on the following dates;

Sl. No.	Date of Board meeting	No. of Directors Present
1	29/04/2017	2
2	22/05/2017	2
3	21/06/2017	2
4	09/08/2017	2
5	26/09/2017	2
6	28/12/2017	2
7	18/03/2018	2
8	29/03/2018	2

GRAP REALTY PVT. LTD.

Rajan Kumar Roy
DIRECTOR

The nos. of the Board Meetings Attended by each director is given as under:

Sl. No.	Name of The Director	Nos. of Board Meeting Attended
1	ANIL KUMAR SARAF	7
2	RAJAN KUMAR ROY	7

GRAP REALTY PVT. LTD.
Anil Kumar Saraf
DIRECTOR

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134 (5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:-

- a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting 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 at the end of the financial year and of the **profit/loss** of the company for that period;
- c) the directors to the best of their knowledge & ability have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts 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; and
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

CONSOLIDATED FINANCIAL STATEMENT

In accordance with the companies Act, 2013 ("Act") and Accounting Standard AS-21 on Consolidated Financial Statements read with AS-23 on Accounting of Investments in Associates and AS-27 on Financial Reporting of Interest in Joint Ventures, your Company has prepared Consolidated Financial Statement, which forms part of the Annual Report.

Further, pursuant to section 129(3) of the Act, a statement containing the salient features of the financial statements of the subsidiaries in the prescribed form AOC-1, as Annexure - A, has also been provided as a part of this Annual Report. The Company does not have any associate or joint venture.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

Following are the subsidiary companies of the company;

Name of the Company	Status
Gangotri Dealmark Private Limited	Wholly Owned Subsidiary
Gangotri Marcom Private Limited	Wholly Owned Subsidiary
Ganpati Marcom Private Limited	Wholly Owned Subsidiary
Puspanjali Commercial Private Limited	Wholly Owned Subsidiary
Radha Krishna Marcom Private Limited	Wholly Owned Subsidiary
Shubh Labh Marcom Private Limited	Wholly Owned Subsidiary
Tarapith Commercial Private Limited	Wholly Owned Subsidiary
Tarapith Distributors Private Limited	Wholly Owned Subsidiary
Tarapith Merchants Private Limited	Wholly Owned Subsidiary

DEPOSITS


The Company has neither accepted nor renewed any deposit during the year under review. No deposit remained unpaid or unclaimed as the end of the year and there has not been any default in repayment of deposit or payment of interest during the year.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

There was no Director who was appointed/ceased/re-elected/reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to the Company.

GRAP REALTY PVT. LTD.

 DIRECTOR

GRAP REALTY PVT. LTD.

 DIRECTOR

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired economically, used.

STATUTORY AUDITORS & AUDITORS' REPORT

M/s. **Goenka Baheti & Associates**, Chartered Accountants are appointed as Auditor of the Company at the last Annual General Meeting of the Company.

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In order to prevent sexual harassment of women at work place a new act The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been notified on 9th December, 2013. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

The Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy. During the year Company has not received any complaint of harassment.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177(8) of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

CHANGES IN SHARE CAPITAL

During the year under review, the company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

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 operations in future.

PARTICULARS OF EMPLOYEES

Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, statement of particulars of employees has not been applicable to the company because there is no employee who is withdrawing remuneration more than 102 Lakhs per annum, more than 8.5 Lakhs per month and more than remuneration of Managing Director or Whole Time Director, if any.

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 acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

GRAP REALTY PVT. LTD.

Rajan Kumar Roy

RAJAN KUMAR ROY

(Director)

(DIN-07408387)

FOR GRAP REALTY PRIVATE LIMITED
GRAP REALTY PVT. LTD.

Anil Kumar Saraf

ANIL KUMAR SARAF

(Director)

(DIN-00899268)

Place : Kolkata
Date : 16/08/2018

FORM NO. MGT 9

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

EXTRACT OF ANNUAL RETURN
As on the financial year ended on 31/03/2018

I REGISTRATION & OTHER DETAILS:

i	CIN	U70200WB2009PTC152027
ii	Registration Date	16-Jan-09
iii	Name of the Company	GRAP REALTY PRIVATE LIMITED
iv	Category of the Company	Private company
v	Address of the Registered office & contact details	
	Address :	Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A
	Town / City :	KOLKATA
	State :	WEST BENGAL - 700006
	Country Name :	India
	Telephone (with STD Code) :	9531169619
	Fax Number :	NA
	Email Address :	graprealty@gmail.com
	Website, if any:	NA
vi	Whether listed company	No
vii	Name and Address of Registrar & Transfer Agents (RTA):-	
	Name of RTA:	NA
	Address :	
	Town / City :	
	State :	
	Pin Code:	
	Telephone :	
	Fax Number :	
	Email Address :	

II. PRINCIPAL BUSINESS ACTIVITY OF THE COMPANY

All the business activities contributing 10% or more of the total

Sl. No.	Name and Description of main products / services	NIC Code of the Product / service	% to total turnover of the company
1	Real Estate Activities	70	99.54

GRAP REALTY PVT. LTD.



DIRECTOR

GRAP REALTY PVT. LTD.



DIRECTOR

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

No. of Companies for which information is being filled		9		
S. No.	NAME, ADDRESS & CIN OF THE COMPANY	HOLDING/SUBSIDIARY/ASSOCIATE	% of shares held	Applicable Section
1	Gangotri Dealmark Private Limited Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A, Kolkata - 700006 CIN: U52190WB2011PTC162641	Subsidiary	100	2(87)
2	Gangotri Marcom Private Limited Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A, Kolkata - 700006 CIN: U52190WB2011PTC162642	Subsidiary	100	2(87)
3	Ganpati Marcom Private Limited Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A, Kolkata - 700006 CIN: U52190WB2011PTC162646	Subsidiary	100	2(87)
4	Duspanjali Commercial Private Limited Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A, Kolkata - 700006 CIN: U52190WB2011PTC162643	Subsidiary	100	2(87)
5	Radha Krishna Marcom Private Limited Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A, Kolkata - 700006 CIN: U52190WB2011PTC162644	Subsidiary	100	2(87)
6	Shubh Labh Marcom Private Limited Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A, Kolkata - 700006 CIN: U52190WB2011PTC162645	Subsidiary	100	2(87)
7	Tarapith Commercial Private Limited Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A, Kolkata - 700006 CIN: U52190WB2011PTC162647	Subsidiary	100	2(87)
8	Tarapith Distributors Private Limited Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A, Kolkata - 700006 CIN: U52190WB2011PTC162648	Subsidiary	100	2(87)
9	Tarapith Merchants Private Limited Metro Tower, 170, Chittaranjan Avenue, 4th Floor, R.No.4A, Kolkata - 700006 CIN: U52190WB2011PTC162649	Subsidiary	100	2(87)

GRAP REALTY PVT. LTD.

Prasanna Kumar Roy

DIRECTOR

GRAP REALTY PVT. LTD.

Jaijit Kumar Sen

DIRECTOR

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year			No. of Shares held at the end of the year			% Change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical		Total
A. Promoter's								
(1) Indian								
a) Individual/ HUF	0	1000.00	1000.00	0.57	0.00	1000.00	1000.00	0.57
b) Central Govt	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) State Govt(s)	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Bodies/Corp.	0	174499.00	174499.00	99.43	0.00	174499.00	174499.00	99.43
e) Banks / FI	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f) Any other	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(2) Foreign								
a) NRI - Individual	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Other - Individual	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Bodies/Corp.	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Banks / FI	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Any Others	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total shareholding of Promoter (A)	0	175499.00	175499.00	100.00	0.00	175499.00	175499.00	100.00

GRAP REALTY PVT. LTD.

Rajesh Kumar Singh

DIRECTOR

GRAP REALTY PVT. LTD.

Jit Kumar Sen

DIRECTOR

ii Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Lakhdar Construction Private Limited	87369.00	49.78	0.00	87369.00	49.78	0.00	0.00
2	Gangotri Infraproperties Private Limited	87130.00	49.65	0.00	87130.00	49.65	0.00	0.00
3	Anil Kumar Saraf	1000.00	0.57	0.00	1000.00	0.57	0.00	0.00
	TOTAL	175499.00	100.00	0.00	175499.00	100.00	0.00	0.00

iii CHANGE IN PROMOTERS' SHAREHOLDING (SPECIFY IF THERE IS NO CHANGE)

Sl. No.	Name of the Shareholder	Share holding at the beginning of the Year		Cumulative Share holding during the year		Date wise increase/decrease in Promoters Share holding during the year			
		No. of Shares	% of total shares of the company	No of shares held at the end of the year	% of total shares of the company	Date	Sold	Purchased	No.of Shares at the end of the Year
1	Lakhdar Construction Private Limited	87369.00	49.78	87369.00	49.78		No Change		
2	Gangotri Infraproperties Private Limited	87130.00	49.65	87130.00	49.65		No Change		
3	Anil Kumar Saraf	1000.00	0.57	1000.00	0.57		No Change		

iv Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	Name of the Shareholder	Share holding at the beginning of the Year		Cumulative Share holding during the year		Date wise increase/decrease in Promoters Share holding during the year			
		No. of Shares	% of total shares of the company	No of shares held as on 31/03/2015	% of total shares of the company	Date	Sold	Purchased	No.of Shares at the end of the Year
1	NA								

GRAP REALTY PVT. LTD.

Rajiv Kumar Saraf

DIRECTOR

GRAP REALTY PVT. LTD.

Anil Kumar Saraf

DIRECTOR

Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Name of the Shareholder	Share holding at the beginning of the Year		Cumulative Share holding during the year		Date wise increase/decrease in Promoters Share holding during the year		
		No. of Shares	% of total shares of the company	No of shares held as on 31/03/2015	% of total shares of the company	Sold	Purchased	No. of Shares at the end of the Year
1	Anil Kumar Saraf	1000	0.57	1000	0.57			No Change

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment	Secured Loans excluding deposits		Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year					
i) Principal Amount	120457152		85691452	0	206148604
ii) Interest due but not paid	0		0	0	0
iii) Interest accrued but not due	0		0	0	0
Total (i+ii+iii)	120457152		85691452	0	206148604
Change in Indebtedness during the financial year					
Additions:	65070800		50896100	0	115966900
Reduction	457152		106092204	0	106549356
Net Change	64613648		-55196104	0	9417544
Indebtedness at the end of the financial year					
i) Principal Amount	185070800		30495348	0	215566148
ii) Interest due but not paid	0		0	0	0
iii) Interest accrued but not due	0		0	0	0
Total (i+ii+iii)	185070800		30495348	0	215566148

GRAP REALTY PVT. LTD.

Rajiv Kumar Saraf
DIRECTOR

GRAP REALTY PVT. LTD.

Anil Kumar Saraf
DIRECTOR

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Director and all Managers:

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
		Avil Kumar Singh	2	3	4	
1	Gross salary	1000000	0	0	0	1000000
	(a) Salary as per provisions		0	0	0	0
	(b) Value of perquisites etc	0	0	0	0	0
	(c) Profits in lieu of salary	0	0	0	0	0
2	Stock Option	0	0	0	0	0
3	Share Equity	0	0	0	0	0
4	Commission	0	0	0	0	0
	- as % of profit	0	0	0	0	0
	- others, specify	0	0	0	0	0
5	Others, please specify	0	0	0	0	0
	Total (A)	1000000	0	0	0	1000000
	Overall as per the Act	0	0	0	0	0

B. Remuneration to other Directors:

Sl. no.	Particulars of Remuneration	Name of Directors				Total Amount
		1	2	3	4	
1	Independent Directors					
	Fee for attending board	0	0	0	0	0
	Commission	0	0	0	0	0
	Others, please specify	0	0	0	0	0
	Total (1)	0	0	0	0	0
2	Other Non-Executive					
	Fee for attending board	0	0	0	0	0
	Commission	0	0	0	0	0
	Others, please specify	0	0	0	0	0
	Total (2)	0	0	0	0	0
	Total (1+2)	0	0	0	0	0
	Total Managerial Remuneration	0	0	0	0	0
	Overall as per the Act	0	0	0	0	0

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary	0	0	0	0
	(a) Salary as per provisions contained in section	0	0	0	0
	(b) Value of perquisites etc (70% income tax Act	0	0	0	0
	(c) Profits in lieu of salary under section 17(3)	0	0	0	0
2	Stock Option	0	0	0	0
3	Share Equity	0	0	0	0
4	Commission	0	0	0	0
	- as % of profit	0	0	0	0
	- others, specify	0	0	0	0
5	Others, please specify	0	0	0	0
	Total	0	0	0	0

VII. PENALTIES / PENISIBENT / COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Penalties / Compounding Fee imposed	Authority (RD / MGT / COURT)	Appeal made, if any (date / details)
A. COMPANY					
Penalty	-	-	-	-	-
Penal/comp	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Penal/comp	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Penal/comp	-	-	-	-	-
Compounding	-	-	-	-	-

GRAP REALTY PVT. LTD.
Avil Kumar Singh
 DIRECTOR

GRAP REALTY PVT. LTD.
Prof. Avil Kumar Singh
 DIRECTOR

INDEPENDENT AUDITOR'S REPORT

TO,

THE MEMBERS OF GRAP REALTY PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **GRAP REALTY PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31/03/2018, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards 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 records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. 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.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the



accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, of the state of affairs of the Company as at 31/03/2018, and its Profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the **Annexure A** statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements 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 the written representations received from the directors as on 31/03/2018 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2018 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464 (E) dated 13th Day of June, 2017.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 16/08/2018
Place : KOLKATA

FOR Goenka Baheti & Associates
(Chartered Accountants)
Reg No. : 324958E



Rajat Goenka
Proprietor
M.No. : 061890



ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2016 (CARO 2016) for the year ended on 31st March 2018

To,

The Members of GRAP REALTY PRIVATE LIMITED

(i) In Respect of Fixed Assets

(a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.

(c) According to information and explanation given to us and on the basis of our examination of the records of the Company, no immovable properties are held in the name of the Company.

(ii) In Respect of Inventories

Physical verification of inventory has been conducted at reasonable intervals by the management.

(iii) Compliance under section 189 of The Companies Act, 2013

The Company has provided interest free loan to its subsidiaries

(a) In our opinion and according to the information and explanations given to us, the rate of interest and other terms and conditions for such loans are not prima facie prejudicial to the interest of the company.

(b) The loans granted are re-payable on demand. As informed, the company has not demanded repayment of any such loan during the year, thus, there has been no default on the part of the parties to whom the money has been lent. The payment of interest has been regular.

(c) There is no overdue amount of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the Companies Act, 2013.

(iv) Compliance under section 185 and 186 of The Companies Act, 2013

While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) Compliance under section 73 to 76 of The Companies Act, 2013 and Rules framed thereunder while accepting Deposits

The company has not accepted any Deposits.



(vi) Maintenance of cost records

The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.

(vii) Deposit of Statutory Dues

(a) The company is regular in depositing the undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, cess and other statutory dues applicable to the Company with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.

(b) Detail of Disputed amount payable to statutory authorities is as given below:

(viii) Repayment of Loans and Borrowings

The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

(ix) Utilization of Money Raised by Public Offers and Term Loan For which they Raised

The Company has not applied term loans for the purposes other than for which those are raised.

(x) Reporting of Fraud During the Year

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

(xi) Managerial Remuneration

No Managerial remuneration has been paid or provided in accordance with the provisions of section 197 read with Schedule V to the Companies Act.

(xii) Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

As per information and records available with us, the company is not a Nidhi Company.

(xiii) Related party compliance with Section 177 and 188 of companies Act - 2013

All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

(xiv) Compliance under section 42 of Companies Act - 2013 regarding Private placement of Shares or Debentures

N.A



(xv) Compliance under section 192 of Companies Act - 2013

The company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

Annexure to Point No: (vii)(b)

Related To	Authority where Pending	Financial Year	Disputed Amount
Service Tax, Finance Act 1994	The Assistant Commissioner, CGST & CX, Shyambazar Division, Kolkata	2015-2017	210,000.00

FOR Goenka Baheti & Associates
 (Chartered Accountants)
 Reg No. 324956E

Rajat Goenka

Rajat Goenka
 (Proprietor)
 Membership No : 061890



Place : KOLKATA
 Date : 16/08/2018

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) EQUITY AND LIABILITIES		-	-
(1) SHAREHOLDER'S FUNDS		-	-
(A) SHARE CAPITAL	2	1754990.00	1754990.00
(B) RESERVES AND SURPLUS	3	98940213.00	80441930.00
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
(3) NON-CURRENT LIABILITIES		-	-
(A) LONG TERM BORROWINGS	4	60294949.00	120000000.00
(B) DEFERRED TAX LIABILITIES (NET)		-	-
(C) OTHER LONG TERM LIABILITIES		-	-
(D) LONG-TERM PROVISIONS	6	400000.00	250000.00
(4) CURRENT LIABILITIES		-	-
(A) SHORT TERM BORROWINGS	7	30495348.00	85691452.00
(B) TRADE PAYABLES	8	21580361.00	36050521.00
(C) OTHER CURRENT LIABILITIES	9	606976480.00	396195555.00
(D) SHORT-TERM PROVISIONS	10	7042699.00	-
TOTAL		827485040.00	720384448.00
(II) ASSETS		-	-
(1)NON-CURRENT ASSETS		-	-
(A) FIXED ASSETS		-	-
(I) TANGIBLE ASSETS	11	2913527.00	3458130.00
(II) INTANGIBLE ASSETS		-	-
(III) CAPITAL WORK-IN-PROGRESS		-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
(B) NON-CURRENT INVESTMENTS	12	900000.00	900000.00
(C) DEFERRED TAX ASSETS (NET)	5	95913.00	66101.00
(D) LONG TERM LOANS AND ADVANCES	13	221497811.00	221854754.00
(E) OTHER NON-CURRENT ASSETS		-	-
(2) CURRENT ASSETS		-	-
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES	14	536551151.00	486694267.00
(C) TRADE RECEIVABLES	15	722717.00	-
(D) CASH AND BANK BALANCES	16	43975040.00	3027269.00
(E) SHORT TERM LOANS AND ADVANCES	17	20586805.00	4383927.00
(F) OTHER CURRENT ASSETS	18	242076.00	-
TOTAL		827485040.00	720384448.00

SIGNIFICANT ACCOUNTING POLICIES

See accompanying Notes to the Financial Statements:

1
2 to 23

As Per our audit report of even Date
FOR GOENKA BAHETI & ASSOCIATES
(Chartered Accountants)

FAN : 324959E

Rajat Goenka
Rajat Goenka
(PROPRIETOR)

Membership No : 061890



Rajan Kumar Roy

RAJAN KUMAR ROY
(Director)
(DIN-07408387)



FOR GRAP REALTY PRIVATE LIMITED

Anil Kumar Saraf

ANIL KUMAR SARAF
(Director)
(DIN-00899268)



GRAP REALTY PRIVATE LIMITED
(CIN:- U70200WB2009PTC132027)

Regd Office: Metro Tower, 170, Chittaranjan Avenue, 4th Floor, Room No.4A, Kolkata-700006, WEST BENGAL

Contact No: 9331169619, Email: graprealty@gmail.com

Statement of Profit And Loss for the year ending 31st March, 2018

(Amount in Rs.)

PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS	19		133929406.00		622560.00
(II) OTHER INCOME	20		586720.00		127522.00
(III) TOTAL REVENUE (I+II)			134516126.00		750082.00
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) CONSTRUCTION COST OF PROJECT		157855992.00		199364864.00	
(4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE	22	(49856885.00)		(199364864.00)	
(5) EMPLOYEE BENEFITS EXPENSE					
(6) FINANCE COSTS					
(7) DEPRECIATION AND AMORTIZATION EXPENSE					
(8) OTHER EXPENSES	21	948548.00		798039.00	
TOTAL EXPENSES			108947655.00		798039.00
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			25568471.00		(47957.00)
(VI) EXCEPTIONAL ITEMS			-		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			25568471.00		(47957.00)
(VIII) EXTRAORDINARY ITEMS			-		-
(IX) PROFIT BEFORE TAX (VII-VIII)			25568471.00		(47957.00)
(X) TAX EXPENSE:					
(1) CURRENT TAX		7100000.00		-	-
(2) DEFERRED TAX		(29812.00)		(49349.00)	-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			18498283.00		1392.00
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS			-		-
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS			-		-
(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)			-		-
(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)			18498283.00		1392.00
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			105.40		0.01
(2) DILUTED			105.40		0.01

SIGNIFICANT ACCOUNTING POLICIES

See accompanying Notes to the Financial Statements

1
2 to 23

AS Per our audit report of even Date
FOR GOENKA BAHETI & ASSOCIATES
(Chartered Accountants)

FRN : 324958E

Rajat Goenka

Rajat Goenka
(PROPRIETOR)

Membership No. : 061890



FOR GRAP REALTY PRIVATE LIMITED

Rajan Kumar Roy

RAJAN KUMAR ROY
(Director)
(DIN-07408387)



Anil Kumar Saraf

ANIL KUMAR SARAF
(Director)
(DIN-00899268)



Place : KOLKATA
Date : 16/08/2018

GRAP REALTY PRIVATE LIMITED

(CIN: U70100WB2009PTC132027)

Regd Office : Metro Tower, 170, Chittaranjan Avenue, 4th Floor, Room No. 1A, Kolkata-700006, WEST BENGAL

E: grapreality@gmail.com T: 9331169610

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2018

(Figures in INR)

PARTICULARS	Year ended 31st March, 2018	Year ended 31st March, 2017
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax and Exceptional /extraordinary items	25,568,471	(47,957)
Adjustments for:		
Depreciation and Amortisation expense	770,122	901,865
(Profit)/Loss on sale of assets (Net)		
Finance Cost		
Interest Income	584,856	127,422
Operating cash flow before working capital changes	26,923,449	981,330
Adjustments for:		
(Increase)/Decrease in Current Asset	(242,076)	-
(Increase)/Decrease in Other Non-Current Asset	-	-
(Increase)/Decrease in Trade Receivables	(722,717)	-
(Increase)/Decrease in Inventories	(49,856,884)	(199,364,864)
(Increase)/Decrease in Long Term Loans & Advances	1,965,023	(1,665,647)
(Increase)/Decrease in Short Term Loans & Advances	(16,202,878)	(2,912,798)
Increase/(Decrease) in Long Term Provision	150,000	125,000
Increase/(Decrease) in Short Term Provision	-	-
Increase/(Decrease) in Trade Payables	(14,470,160)	2,553,568
Increase/(Decrease) in Current Liabilities	210,780,925	173,441,159
Cash generated from/ (used in) Operations	158,324,682	(26,842,252)
Direct Taxes paid (net)	(1,665,381)	(1,515,343)
Net Cash generated from/ (used in) Operating Activities	156,659,301	(28,357,595)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Asset	(225,519)	(1,752,834)
(Increase)/Decrease in Investments	-	-
Interest Income	(584,856)	(127,422)
Net Cash generated from/ (used in) Investing Activities	(810,375)	(1,880,256)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Costs	-	-
Proceeds/(Repayment) from Long Term Borrowings	(59,705,051)	59,542,848
Proceeds/(Repayment) from Short Term Borrowings	(55,156,104)	(29,944,749)
Net Cash generated from/ (used in) Financing Activities	(114,901,155)	29,598,099
Net (decrease)/increase in cash and cash equivalents (A+B+C)	40,947,771	(639,752)
Cash and Cash equivalents at beginning of the year	3,027,269	3,667,021
Cash and Cash equivalents at end of the year	43,975,040	3,027,269

Notes:

- The above Cash Flow Statement has been prepared under the indirect method as set out in the Accounting Standard 3 on Cash Flow Statement.
- The accompanying note no. 16 forms an integral part of the financial statements.

As Per our audit report of even Date :

FOR GOENKA BAHETI & ASSOCIATES

(Chartered Accountants)

FRN : 324958E

Rajat Goenka

(Proprietor)

M. No : CG1890

Place : KOLKATA

Date : 16/08/2018



Rajun Kumar Roy

RAJUN KUMAR ROY

(Director)

(DIN-07408367)



FOR GRAP REALTY PRIVATE LIMITED

Anil Kumar Saraf

ANIL KUMAR SARAF

(Director)

(DIN-00899258)



1 SIGNIFICANT ACCOUNTING POLICIES

(I.) Basis of Accounting

(i) The financial statements are prepared on the historical cost convention and in accordance with the Generally Accepted Accounting Principles and the provisions of the Companies Act, 2013. The same are prepared on a going concern concept.
(ii) The Company follows generally Mercantile System of Accounting and unless specifically to be stated otherwise, the company recognises Income and Expenditure on Accrual Basis.

(II.) Property, Plant and Equipment

Property, plant and equipment are stated at cost of acquisition including freight, duties and expenses directly attributable to acquisition and installation but net of GST credit availed on the assets.
Depreciation on property, plant and equipment has been provided on written down method based on the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.
Depreciation on fixed assets has been provided at Written down value method as per Companies Act, 2013. Depreciation related to project is transferred to construction cost of project.

(III.) Revaluation of Fixed Assets

No Revaluation of Fixed Assets has been done the financial Year.

(IV.) Investment

The cost of an investment includes incidental expense like brokerage, fees and duties incurred prior to acquisition.

(V.) Inventories

Valuation of Work In Progress has been done At Cost.

(VI.) Revenue Recognition

Revenue is recognised on completed contract method as it is based on results as determined when the contract is completed or substantially completed rather than on estimates which may require subsequent adjustment as a result of unforeseen costs and possible losses.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. All Direct Expenses related to Project is transferred to Construction cost of project. Interest cost has been added to construction cost of project based on capital utilisation in the specific project.

Sale of Goods

Revenue from sale of goods is recognized on passage of significant risk and reward of ownership thereof to the customers, which generally coincides with delivery and includes excise duty thereon net of returns, claims, rebates, discounts, GST etc.
Sale includes export sales.

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

(VII.) Sundry Debtors

Debtors are subject to confirmation.

(VIII.) Sundry Creditors

Sundry Creditors are subject to Confirmation.

(IX.) Unsecured Loans

Unsecured Loans are subject to Confirmation.



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(X.) Retirement Benefits

- a) Short term employee benefits are recognised as expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related service is rendered.
- b) Long term employee benefits are recognised as expense in the Statement of Profit and Loss for the year in which the employees have rendered services. The expenses are recognised at the present value of the amount payable determined using valuation techniques at the end of each financial year.

(XI.) Taxes on Income

Deferred Tax Assets on Unabsorbed Depreciation and Carry Forward of losses is not recognised unless there is virtual certainty that there will be sufficient future taxable income available to realise such Assets.

(XII.) Segment Reporting

Deferred Tax Assets on Unabsorbed Depreciation and Carry Forward of losses is not recognised unless there is virtual certainty that there will be sufficient future taxable income available to realise such Assets.

(XIII.) Contingent Liability

Service Tax Appeal Vide No. V(8)40/Grp/CGST&CX/Kol Audit-I/Clr-II/Gr. 8/2017-18 is pending before The Assistant Commissioner, CGST & CX, Shyambazar Division, Kolkata for FY 2015-2017 as on 31/03/2018. Provisions are recognised when the Company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and reliable estimate can be made of the amount of the obligation. Contingent liabilities are disclosed when the Company has a possible obligation or a present obligation and it is probable that a cash outflow will not be required to settle the obligation. Provisions and Contingent Liabilities are revalued at each Balance sheet date.

(XIV.) Remuneration

None of the employees of the Company were in receipt of or entitled to remuneration of Rs.8500000/- or more per month or Rs.10200000/- or more per annum as the case may be.

(XV.) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period to get ready for indented use. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.

(XVI.) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known / materialised.

(XVII.) Related Party Transactions

The Company has entered into related party transactions. However, the same are not prejudicial to the interest of the Company.

(XVIII.) Earnings per Share

Basic Earnings per share are calculated by dividing the net profit/loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.
For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of equity shares outstanding during the year are adjusted for the effects for all dilutive potential equity shares.



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2. SHARE CAPITAL

The reconciliation of the Closing amount and Opening amount of Share Capital is given as follows:

	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	AUTHORISED SHARE CAPITAL				
	175500 EQUITY SHARES OF RS.10.00 EACH.	1755000.00	-	-	1755000.00
	ISSUED SHARE CAPITAL				
	175499 EQUITY SHARES OF RS.10.00 EACH.	1754990.00	-	-	1754990.00
	SUBSCRIBED AND FULLY PAID-UP CAPITAL				
	175499 EQUITY SHARES OF RS.10.00 EACH.	1754990.00	-	-	1754990.00
Less:	CALLS UNPAID	-	-	-	-
Less:	FORFEITED SHARES	-	-	-	-
	TOTAL	1754990.00	0.00	0.00	1754990.00

(I) LISTS OF SHAREHOLDER'S HOLDING MORE THAN 5% OF SHARES

The name of the shareholder's holding more than 5% shares as on the balance sheet date and as on 31/03/2017 is given below:

Sr No.	Name of the shareholder	No. of shares held	% of shares held
1	Lakhdasar Construction Private Limited	87369	49.78
2	Gangotri Infraproperties Private Limited	87130	49.64
	Total	174499	99.42

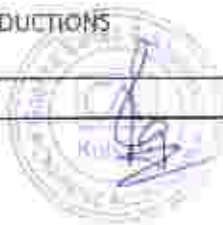
(II) TERMS/RIGHTS, PREFERENCES AND RESTRICTIONS OF EACH CLASS OF SHARES

Sr No.	Particular
1	<p>(a) The Company has only one class of equity shares having a par value of Rs.10/- per share. The holders of the equity shares are entitled to receive dividends as declared from time to time, and are entitled to vote in proportion to their shareholding.</p> <p>(b) In the event of liquidation of the Company, the equity shareholders will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts, if any, in proportion to the number of equity shares held by the shareholders.</p> <p>(c) There are subsidiaries of the company (Refer note 12). There is no associate of the Company.</p> <p>(d) The company has not issued shares for a consideration other than cash or bonus shares during the immediately preceding 5 years.</p> <p>(e) During the year, the company has neither issued nor bought back any shares (equity or preference).</p>

3. RESERVES & SURPLUS

The reconciliation of the Closing amount and Opening amount of Reserves & Surplus is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SECURITIES PREMIUM RESERVE				
ADD:	OPENING BALANCE	81094510.00		81094510.00	
	ADDITIONS	-		-	
		81094510.00		81094510.00	
LESS:	DEDUCTIONS	-	81094510.00	-	81094510.00
	SURPLUS				
ADD:	OPENING BALANCE	(652580.00)		(653972.00)	
	ADDITIONS	18498283.00		1392.00	
		17845703.00		(652580.00)	
LESS:	DEDUCTIONS	-	17845703.00	-	(652580.00)
	TOTAL		98340213.00		80441930.00



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4. LONG TERM BORROWINGS

The reconciliation of the Closing amount and Opening amount of Long term Borrowings is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	TERM LOANS FROM BANKS				
	SECURED				
	- LOAN FROM SYNDICATE BANK	41250000.00	41250000.00	120000000.00	120000000.00
	TERM LOANS FROM OTHERS				
	SECURED				
	- IVL FINANCE LTD	19044949.00	19044949.00	-	-
	TOTAL		60294949.00		120000000.00

(I) TERMS OF REPAYMENT

The terms of the repayment of term loans and other loans are as given below:

Sr No.	Nature	Repayment Terms
1	Continuing Default, if any	There has been no continuing default on the balance sheet date in repayment of loan and interest.
2	Loan from Syndicate Bank	Tenor - Door-to-Door - 3 years 6 months. Moratorium Period: 2 years 6 months from the date of first disbursement. The repayment shall be in 4 quarterly installments of Rs. 4,125 Cr. each. Interest to be serviced as and when due @ 12.50%.
3	Loan from Indiabulls	Tenor - 120 months. The repayment shall be in monthly installments of Rs. 265238/- each. Interest to be serviced as and when due @ ICLR (Notified time to time)+3% Margin, Current ICLR+13%.

(II) Nature, Terms & Repayment of Long Term Borrowings

Sr No.	Particular
1	Syndicate Bank Loan is secured by exclusive charge over entire land measuring 76 Cottah, 08 Chittaks of 76.50 Cottah (approx) situated at Holding No. 501/1, Jesora Road, Ward No. 21, Kolkata-700055, Mouza-Shyamnagar, J.L. No. 32/20, E.S. Dag No. 223,211,224,217,213,216,219,222, C.S. Khatian No. 3,6,7,11,847,733,79,844, P.S. Dum Dum, District. 24 Pgs (N) under South Dum Dum Municipality. Indiabulls Loan is secured exclusive over property at MANI KARN, Block-Suryamani, 7th Floor, Flat No. 75A, North-West-South Side, Premises No. 3B, Ram Mohan Mohan Mullick Garden Lane, Ward No. 33, P.S.-Bellaghata, Kolkata-700010. The Co-borrowers of the loan are Anil Kumar Saraf, Sangita Saraf, Gangotri Infraproperties Private Limited, Anil Kumar Saraf (HUF).

5. DEFERRED TAX

The reconciliation of the Closing amount and Opening amount of Deferred Tax is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	DEFERRED TAX ASSETS		95913.00		66101.00
	TOTAL		95913.00		66101.00

6. LONG TERM PROVISIONS

The reconciliation of the Closing amount and Opening amount of Long term Provisions is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	GRATUITY PAYABLE	400000.00	400000.00	250000.00	250000.00
	TOTAL		400000.00		250000.00



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7. SHORT TERM BORROWINGS

The reconciliation of the Closing amount and Opening amount of Short term Borrowings is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SHORT TERM BORROWING - OTHERS UNSECURED	30495348.00	30495348.00	85691452.00	85691452.00
	TOTAL		30495348.00		85691452.00

(i) Details of security in respect of short term borrowings:

Sr No.	Particular
1.	Unsecured borrowings are repayable on demand. Interest rate is varies from 9%-12% p.a.

8. TRADE PAYABLES

The reconciliation of the Closing amount and Opening amount of Trade Payables is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	TRADE PAYABLES		21580361.00		36050521.00
	TOTAL		21580361.00		36050521.00

9. OTHER CURRENT LIABILITIES

The reconciliation of the Closing amount and Opening amount of Other Current Liabilities is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CURRENT MATURITIES OF FINANCE LEASE OBLIGATIONS		-		457152.00
	CURRENT MATURITIES OF LONG-TERM DEBT		124775851.00		-
	OTHER PAYABLES				
	- ADVANCE FROM CUSTOMERS	481152880.00		387322126.00	
	- CHEQUE ISSUED BUT NOT CLEAR FROM BANK			4897719.00	
	- CURRENT LIABILITIES - OTHER	463507.00		2108401.00	
	- OUTSTANDING EXPENSES	233900.00		-	
	- STATUTORY DUES	350762.00	482200629.00	1410157.00	395738403.00
	TOTAL		606976480.00		396195555.00

10. SHORT TERM PROVISIONS

The reconciliation of the Closing amount and Opening amount of Short term Provisions is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	PROVISION FOR TAX	7100000.00			
	TDS ON LOAN (RECEIVABLE) A.Y.2018-19	(25926.00)			
	TDS ON TERM DEPOSIT A.Y.2018-19	(31375.00)	7042699.00		-
	TOTAL		7042699.00		-

12. NON-CURRENT INVESTMENTS

The reconciliation of the Closing amount and Opening amount of Non-current Investments is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	TRADE INVESTMENTS IN EQUITY INSTRUMENTS	900000.00	900000.00	900000.00	900000.00
	TOTAL		900000.00		900000.00



GRAP REALTY PRIVATE LIMITED
(CIN:- U70200WB2009PTC132027)

Regd Office: Metro Tower, 170, Chittaranjan Avenue, 4th Floor, Room No.4A, Kolkata-700006, WEST BENGAL
Contact No: 9331169619 Email: graprealty@gmail.com

FIXED ASSETS

Note: 11

Particulars	GROSS BLOCK				DEPRECIATION / AMORTIZATION				NET BLOCK		
	As at April 1, 2017	Addition during the year	Ded/Adj during the year	As at March 31, 2018	Upto March 31, 2017	For the year	Ded/Adj during the year	Effect on Depn as per Co. Act, 2013	Upto March 31, 2018	As at March 31, 2018	As at March 31, 2017
TANGIBLE ASSETS											
PLANT AND MACHINERY	2199999.00	0.00	0.00	2199999.00	902117.00	180665.00	0.00	0.00	1082782	1117217.00	1797882.00
OFFICE EQUIPMENT	35890.00	0.00	0.00	35890.00	28796.00	3204.00	0.00	0.00	32000	38900.00	7094.00
COMPUTERS AND DATA PROCESSING UNITS	27918.00	0.00	0.00	27918.00	25077.00	1446.00	0.00	0.00	26523	1391.00	2841.00
ELECTRICAL INSTALLATIONS AND EQUIPMENT	62769.00	0.00	0.00	62769.00	29120.00	8711.00	0.00	0.00	37831	24938.00	33649.00
MOTOR VEHICLES	1025954.00	0.00	0.00	1025954.00	578527.00	139731.00	0.00	0.00	718258	307696.00	447427.00
COMPUTERS AND DATA PROCESSING UNITS	239712.00	63598.00	0.00	303310.00	180740.00	51008.00	0.00	0.00	231748	71562.00	58972.00
OFFICE EQUIPMENT	102564.00	0.00	0.00	102564.00	71522.00	13990.00	0.00	0.00	8512	17052.00	31042.00
MOTOR VEHICLES	122326.00	0.00	0.00	122326.00	59859.00	16172.00	0.00	0.00	76030	46296.00	62468.00
COMPUTERS AND DATA PROCESSING UNITS	143938.00	58212.00	0.00	202150.00	113670.00	48810.00	0.00	0.00	160480	41670.00	30268.00
FURNITURE AND FITTINGS	69244.00	0.00	0.00	69244.00	28559.00	10533.00	0.00	0.00	39092	30152.00	40685.00
FURNITURE AND FITTINGS	71426.00	0.00	0.00	71426.00	29250.00	10919.00	0.00	0.00	40159	31257.00	42176.00
PLANT AND MACHINERY	40039.00	0.00	0.00	40039.00	10620.00	9184.00	0.00	0.00	19808	20231.00	29419.00
COMPUTERS AND DATA PROCESSING UNITS	4725.00	0.00	0.00	4725.00	2653.00	1638.00	0.00	0.00	3741	984.00	2672.00
PLANT AND MACHINERY	16332.00	0.00	0.00	17369.00	251688.00	276057.00	0.00	0.00	93745	1199187.00	1371535.00
Total :	577932	634102855	0.00	6005340	232553	770122	0.00	0.00	3091719	2913527	3458130
Previous Year Total	402680	403982824	0	579927	349732	991865	0.00	0.00	232159	3458130	2607161



(I) INVESTMENTS DETAIL

The details of all the investments held in various bodies corporate are given as under:

Sr No.	Particulars	Description	Type	Trade / Non-trade	Name of the Company	Nature of the Company	Number Of shares	Face Value	Partly Paid/Fully Paid
1	Investments in Equity Instruments	At Cost	Non-Current	Trade	Gangotri Dealmark Private Limited	Subsidiaries	10000	10.00	Fully Paid
2	Investments in Equity Instruments	At Cost	Non-Current	Trade	Gangotri Marcom Private Limited	Subsidiaries	10000	10.00	Fully Paid
3	Investments in Equity Instruments	At Cost	Non-Current	Trade	Gangotri Marcom Private Limited	Subsidiaries	10000	10.00	Fully Paid
4	Investments in Equity Instruments	At Cost	Non-Current	Trade	Pusparajal Commercial Private limited	Subsidiaries	10000	10.00	Fully Paid
5	Investments in Equity Instruments	At Cost	Non-Current	Trade	Radha Krishna Marcom Private Limited	Subsidiaries	10000	10.00	Fully Paid
6	Investments in Equity Instruments	At Cost	Non-Current	Trade	Shubh Labh Marcom Private Limited	Subsidiaries	10000	10.00	Fully Paid
7	Investments in Equity Instruments	At Cost	Non-Current	Trade	Tarapith Commercial Private Limited	Subsidiaries	10000	10.00	Fully Paid
8	Investments in Equity Instruments	At Cost	Non-Current	Trade	Tarapith Distributors Private Limited	Subsidiaries	10000	10.00	Fully Paid
9	Investments in Equity Instruments	At Cost	Non-Current	Trade	Tarapith Merchants Private Limited	Subsidiaries	10000	10.00	Fully Paid

(II) QUOTED AND UNQUOTED INVESTMENTS

The Aggregate amount of Quoted Investment is Rs. Nil (Previous Year Rs. Nil) and the aggregate amount of unquoted investments is Rs. 900000.00 (Previous Year Rs. 900000.00).

13. LONG-TERM LOANS AND ADVANCES

The reconciliation of the Closing amount and Opening amount of Long-term Loans and advances is given as follows:

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR	
	INCOME TAX				
	UNSECURED, CONSIDERED GOOD	4574614.00		2966534.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	4574614.00	-	2966534.00
	LOANS AND ADVANCES TO RELATIVES				
	UNSECURED, CONSIDERED GOOD	195601254.00		195621029.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	195601254.00	-	195621029.00
	SECURITY DEPOSIT				
	UNSECURED, CONSIDERED GOOD	21321943.00		23267191.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	21321943.00	-	23267191.00
	TOTAL		221497811.00		221854754.00

(I) Full particulars & purpose of the long-term loans given, investment made or guarantee given or security provided

Sr No.	Particulars
1	All the loans have been given for business purposes to the subsidiaries without interest as communicated by the recipient.





 Rajan Kumar & Co. Chartered Accountants
 Tarapith Private Limited
 Tarapith Private Limited

14. INVENTORIES

The reconciliation of the Closing amount and Opening amount of Inventories is given as follows:

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
WORK-IN-PROGRESS	536551151.00	486694267.00
TOTAL	536551151.00	486694267.00

15. TRADE RECEIVABLES

The reconciliation of the Closing amount and Opening amount of Trade receivables is given as follows:

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1. AMOUNT OUTSTANDING FOR A PERIOD EXCEEDING 6 MONTHS		
2. OTHERS UNSECURED, CONSIDERED GOOD DOUBTFUL	722717.00	-
LESS: 3. ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	-
TOTAL	722717.00	-

16. CASH AND BANK BALANCES

The reconciliation of the Closing amount and Opening amount of Cash and Bank Balances is given as follows:

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
CASH AND CASH EQUIVALANTS		
- BALANCES WITH BANK	36719831.00	2003376.00
- CASH ON HAND	686806.00	37386637.00
- OTHER BANK BALANCES		205223.00
ESCROW ACCOUNT	6588403.00	818670.00
TOTAL	43975040.00	3027269.00



17. SHORT TERM LOANS AND ADVANCES

The reconciliation of the Closing amount and Opening amount of Short term Loans and advances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	ADVANCE TO SUPPLIERS				
	UNSECURED, CONSIDERED GOOD	902100.00		2251758.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	902100.00	-	2251758.00
	BALANCE WITH REVENUE AUTHORITIES				
	UNSECURED, CONSIDERED GOOD	14327177.00		-	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	14327177.00	-	-
	INCOME TAX				
	UNSECURED, CONSIDERED GOOD	-		11975.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	-	-	11975.00
	SHORT TERM LOANS AND ADVANCES - OTHERS				
	UNSECURED, CONSIDERED GOOD	5357528.00		2120194.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	5357528.00	-	2120194.00
	TOTAL		20586805.00		4383927.00

(i) Full particulars & purpose of the short term loans given, investment made or guarantee given or security provided

Sr No.	Particular
1.	All the loans have been given for business purposes as communicated by the recipient. Interest rate is 10%

18. OTHER CURRENT ASSETS

The reconciliation of the Closing amount and Opening amount of Other Current Assets is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CURRENT ASSETS - OTHER		242076.00		
	TOTAL		242076.00		-



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19. REVENUE FROM OPERATIONS

The reconciliation of the Closing amount and Opening amount of Revenue from operations is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	REVENUE FROM:				
	- SALE OF PRODUCTS	133873381.00			
	- OTHER OPERATING REVENUE	143325.00	134016700.00	622560.00	622560.00
Less:	- GST RECOVERED	87300.00	87300.00		-
	TOTAL		133929406.00		622560.00

20. OTHER INCOME

The reconciliation of the Closing amount and Opening amount of Other income is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	INTEREST INCOME		584856.00		127422.00
	OTHER NON-OPERATING REVENUE		1864.00		100.00
	TOTAL		586720.00		127522.00

21. OTHER EXPENSES

The reconciliation of the Closing amount and Opening amount of Other Expenses is given as follows:

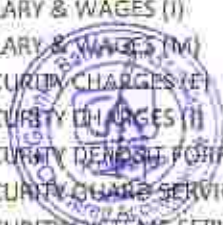
	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	ADVERTISEMENT EXPENSES				
	- ADVERTISING & PUBLICITY EXPENSES(H.O)	4422.00	4422.00	4422.00	4422.00
	COMMUNICATION EXPENSES				
	- TELEPHONE EXPENSES	45123.00	45123.00	50557.00	50557.00
	COMPUTER MAINTENANCE				
	- COMPUTER MAINTENANCE	10831.00	10831.00	18175.00	18175.00
	CONVEYANCE				
	- CONVEYANCE EXPENSES	14331.00	14331.00	11384.00	11384.00
	DIRECT EXPENSES				
	- ADVERTISING & PUBLICITY EXPENSES(E)	40200.00		443456.00	
	- ADVERTISING & PUBLICITY EXPENSES(I)	164140.00		696215.00	
	- BANK CHARGES (E)	1277.00		1541.00	
	- BANK CHARGES (I)	12904.00		968.00	
	- BROKERAGE (E)	1474291.00		625485.00	
	- BROKERAGE (I)	3178899.00		3016852.00	
	- BUSINESS CONSULTING SERVICES (GREEN BUILDING) -(M)	175000.00		-	
	- CLEANING EXPENSES (E)	600.00		-	
	- CLEANING EXPENSES (I)	16500.00		7900.00	
	- CLEANING EXPENSES (M)	13000.00		11000.00	
	- CONSTRUCTION CHARGES (E)	-		1516314.00	
	- CONSTRUCTION CHARGES (I)	-		73586.00	
	- CONSULTANCY FEE (E)	70263.00		-	
	- CONSULTANCY FEE (I)	262405.00		81405.00	
	- CONSULTANCY FEES (I)- ENGINEERING ADVISORY SERVICES	200000.00		-	
	- CONVEYANCE CHARGES (E)	2992.00		3734.00	
	- CONVEYANCE CHARGES (I)	5860.00		4968.00	
	- DECORATION & GARDENING EXPENSES (E)	452225.00		-	
	- DIRECTOR REMUNERATION (E)	900000.00		600000.00	
	- DIRECTOR REMUNERATION (I)	900000.00		600000.00	
	- DONATION (I)	-		290112.00	
	- DONATION (M)	-		3100.00	
	- ELECTRIC CHARGES (M)	31750.00		40098.00	
	- ELECTRICAL INSTALLATION (E)	-		2868832.00	

- ELECTRICAL MAINTANANCE EXPENSES (I)	20000.00	-
- ELECTRICITY CHARGES (E)	561538.00	188740.00
- ELECTRICITY CHARGES (I)	781813.00	608960.00
- EMPLOYERS CONTRIBUTION TO EPF (E)	33032.00	36364.00
- EMPLOYERS CONTRIBUTION TO EPF (I)	145526.00	124370.00
- EMPLOYERS CONTRIBUTION TO EPF (M)	-	4500.00
- EMPLOYERS CONTRIBUTION TO ESIC (E)	56977.00	28790.00
- EMPLOYERS CONTRIBUTION TO ESIC (I)	78395.00	29257.00
- EMPLOYERS CONTRIBUTION TO ESIC (M)	-	3570.00
- ENTERTAINMENT EXPENSES (I)	601.00	370.00
- FIRE CONSULTANCY SERVICES (IDENTITY)	24000.00	-
- FIRE LICENCE FEES (M)	44351.00	-
- FOREIGN EXCHANGE SERVICES (I)	2875.00	-
- FUEL CHARGES (WVB-02AG-5553) (I)	76038.00	-
- FUEL CHARGES - 6262 (I)	8200.00	-
- FUEL CHARGES JCB	62360.00	-
- GENERAL CHARGES (I)	58428.00	72404.00
- GENERAL CHARGES 18% (I)	4800.00	-
- GENERAL EXPENSES (E)	35563.00	20036.00
- GENERAL EXPENSES (M)	5780.00	22350.00
- GENERATOR MAINTENANCE (I)	-	71500.00
- INSURANCE CHARGES ECO SPORT (I)	16670.00	10000.00
- INSURANCE CHARGES ON ECO SPORT (E)	-	10000.00
- INSURANCE CHARGES ON MOTOR CYCLE (I)	-	2590.00
- INSURANCE PREMIUM (LOAN- IVL)	70800.00	-
- INTEREST ON LOAN (ELEMENTS)	-	6283304.00
- INTEREST ON LOAN (IDENTITY)	22648661.00	15421394.00
- INTERNET CHARGES (E)	2146.00	8072.00
- INTERNET CHARGES (I)	9330.00	10310.00
- INTERNET CHARGES (M)	6720.00	8126.00
- IT INFRASTRUCTURE AND NETWORK MGT SERVICES (I)	2700.00	-
- JCB INSURANCE PREMIUM (E)	-	13009.00
- JCB INSURANCE PREMIUM (I)	13580.00	-
- JCB MAINTENCE CHARGES (E)	-	43283.00
- JCB MAINTENCE CHARGES (I)	1395.00	71925.00
- JCB MAINTENCE CHARGES (M)	4050.00	7688.00
- K I T SANCTION FEES	-	62000.00
- LABOUR CHARGES (E)	5250843.00	10680845.00
- LABOUR CHARGES (E) NEW	31000.00	-
- LABOUR CHARGES (I)	478381.00	992882.00
- LABOUR CHARGES (I)- COMPLETION & FINISHING SERVICE	3613219.00	-
- LABOUR CHARGES (I)- ELECTRICAL INSTALLATION SERVICE	195780.00	-
- LABOUR CHARGES (I)- FIRE PROTECTION SYSTEM	787606.00	-
- LABOUR CHARGES (I)- WATER PLUMBING AND DRAIN LAYING SERVICES	7675192.00	-
- LABOUR CHARGES (M)	114510.00	95430.00
- LABOUR CHARGES (M)- COMPLETION & FINISHING SERVICE	38300.00	-
- LABOUR CHARGES FOR PAINTING SERVICES- IDENTITY	205608.00	-
- LABOUR CHARGES FOUNDATION WORK (I)	20679229.00	35576037.00
- LABOUR CHARGES SERVICES INVOLVING REPAIR ALTERATION (M)	56705.00	-
- LABOUR CHG (ELEMENTS)-INSTALLATION OF FABRICATION	95172.00	-
- LABOUR CHG (I) - REPAIR, ALTERATION,	208000.00	-



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- LABOUR CHG (IDENTITY)-INSTALLATION OF FABRICATION	460346.00	-
- LABOUR CHG (MANIKTALLA)-INSTALLATION CHARGES	1100.00	-
- LABOUR CHG FOR COMPLETION AND FINISHING SERVICE (I)	9722013.00	-
- LEAVE ENCASHMENT (E)	26483.00	22100.00
- LEAVE ENCASHMENT (I)	120290.00	67868.00
- LIFT AND ESCALATOR INSTALLATION SERVICES (I)	7167270.00	-
- LIFT MAINTANANCE EXPENSES (I)	22966.00	-
- MAINTANANCE & REPAIR SERVICES (I)	35000.00	-
- MEMBERSHIP FEES (I)	25125.00	38125.00
- MEMBERSHIP FEES (M)	11667.00	-
- MISC INSTALLATION SERVICES- IDENTITY	3200.00	-
- MOTOR CAR MAINTENCE (WB-02AG-5553) (I)	9050.00	102975.00
- MOTOR CYCLE MAINTENCE - 6262 (I)	2380.00	6900.00
- MOTOR CYCLE MAINTENCE - 6363 (I)	600.00	1650.00
- OFFICE MAINTENANCE CHARGES (E)	-	5700.00
- OFFICE MAINTENANCE CHARGES (I)	8820.00	7300.00
- OFFICE MAINTENANCE CHARGES (M)	3149.00	-
- PEST CONTROL EXPENSES- IDENTITY	60000.00	-
- PF ADMINISTRATIVE CHARGES (E)	3129.00	4231.00
- PF ADMINISTRATIVE CHARGES (I)	13792.00	14568.00
- PF ADMINISTRATIVE CHARGES (M)	-	510.00
- PLAN SANCTION FEE (IDENTITY)	593196.00	(361494.00)
- PLAN SANCTION FEES (ELEMENTS)	(55966.00)	(95812.00)
- POSTAGE & TELEGRAPH (E)	5111.00	3840.00
- POSTAGE & TELEGRAPH (I)	6697.00	8349.00
- PRINTING & STATIONARY EXPENSES @ 18% (I)	3367.00	-
- PRINTING & STATIONARY EXPENSES @ 28% (I)	1472.00	-
- PRINTING & STATIONERY (E)	6189.00	14349.00
- PRINTING & STATIONERY (I)	20208.00	7314.00
- PROFESSIONAL & TECHNICAL SERVICE CHARGES (E)	1220400.00	100000.00
- PROFESSIONAL & TECHNICAL SERVICE CHARGES (I)	58700.00	93574.00
- PROFESSIONAL CHARGES (I)	35000.00	270000.00
- PROFESSIONAL FEES (I) - REGISTER	15000.00	-
- PROFESSIONAL FEES TO LAWYERS (E)	169000.00	-
- PROFESSIONAL FEES TO LAWYERS (I)	3500.00	-
- PROPERTY TAX (I)	7250.00	-
- PROPERTY TAX (M)	233320.00	679766.00
- PUJA BONUS (E)	95500.00	66487.00
- PUJA BONUS (I)	256852.00	176979.00
- RENT OF WALKIE TALKIE	89700.00	34500.00
- REPAIR & MAINTANANCE (I)- CAR CARE SERVICES	18400.00	-
- REPAIR & MAINTANANCE 18% (I)	143080.00	-
- REPAIR & MAINTENANCE CHARGES (E)	2550.00	104350.00
- REPAIR & MAINTENANCE CHARGES (M)	1250.00	-
- SALARY & WAGES (E)	748534.00	606066.00
- SALARY & WAGES (I)	2369928.00	2192839.00
- SALARY & WAGES (M)	-	75000.00
- SECURITY CHARGES (E)	290369.00	258222.00
- SECURITY CHARGES (I)	264198.00	338457.00
- SECURITY DEPOSIT FORFEITTED (E)	1500000.00	-
- SECURITY GUARD SERVICES (I)	314241.00	-
- SECURITY SYSTEMS SERVICES- (I)	29459.00	-
- SERVICE AND HANDLING CHARGES - IDENTITY	1068.00	-



- STAFF WELFARE (E)	2742.00		10065.00	
- STAFF WELFARE (I)	27319.00		65436.00	
- STAFF WELFARE (M)	6000.00		-	
- STORES & CONSUMABLES (E)	113489.00		107961.00	
- STORES & CONSUMABLES (I)	78210.00		138630.00	
- STORES & CONSUMABLES (M)	85280.00		800.00	
- SUBSCRIPTION (I)	191765.00		-	
- SUBSCRIPTION (M)	10500.00		-	
- TECHNICAL TESTING AND ANALYSIS SERVICES (M)	113000.00		-	
- TESTING CHARGES (I)	-		9758.00	
- TRANSPORTATION EXPENSES (E)	85350.00		58850.00	
- TRANSPORTATION EXPENSES (I)	54510.00		6755.00	
- TRANSPORTATION EXPENSES (M)	2000.00		-	
- TRANSPORTATION EXPENSES- UNREGISTER (I)	4870.00		-	
- TRAVELLING EXPENSES (I)	321334.00		-	
- UNLOADING EXPENSES (E)	450.00		24830.00	
- UNLOADING EXPENSES (I)	21160.00		8950.00	
- UNLOADING EXPENSES (M)	100.00		-	
- UNLOADING EXPENSES UNREGISTERED (I)	3120.00		-	
- WEIGHING CHARGES (I)	3858.00		4600.00	
- LESS: TRANSFERRED TO CONSTRUCTION WIP ELEMENTS	(13122049.00)		(24661044.00)	
- LESS: TRANSFERRED TO CONSTRUCTION WIP IDENTITY	(85253915.00)		(61008618.00)	
- LESS: TRANSFERRED TO CONSTRUCTION WIP MANICKTALA	(900827.00)		(1013938.00)	
ENTERTAINMENT				
- ENTERTAINMENT EXPENSES	67282.00	67282.00	1100.00	1100.00
GRATUITY				
- GRATUITY	150000.00	150000.00	125000.00	125000.00
INTEREST EXPENSES				
- INTEREST ON ESIC	-		2953.00	
- INTEREST ON P.TAX	-		250.00	
- INTEREST ON SERVICE TAX	9521.00		470.00	
- INTEREST ON TDS	3335.00		-	
- INTEREST PAID ON TDS	-		2170.00	
- LATE FINE ON P.TAX	-	12856.00	200.00	6043.00
MISCELLANEOUS EXPENSES		78439.00		101014.00
OFFICE EXPENSES				
- OFFICE EXPENSES	551.00	551.00	-	-
OFFICE MAINTENANCE				
- OFFICE MAINTENANCE	17765.00	17765.00	16500.00	16500.00
PAYMENT TO AUDITOR				
- AUDIT FEES	125000.00	125000.00	115000.00	115000.00
PRINTING AND STATIONERY				
- PRINTING & STATIONERY (H.O)	80928.00	80928.00	86935.00	86935.00
PROFESSIONAL CHARGES & CONSULTANCY FEES				
- PROFESSIONAL CHARGES	131550.00	131550.00	31464.00	31464.00
RATES AND TAXES				
- CGST- LATE FEE	1500.00		-	
- FILING FEE	4048.00		13200.00	
- PROFESSION TAX	2500.00		2500.00	
- SGST- LATE FEE	1500.00		-	
RENT				
- OFFICE RENT (H.O)	150000.00	150000.00	150000.00	150000.00



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Kolkata

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Kolkata

REPAIRS TO BUILDINGS					
	- REPAIR & MAINTANANCE 18% (H.O.)		9386.00		-
	- REPAIR & MAINTANANCE SERVICE ON COMPUTER (H.O.)		9000.00		-
	- REPAIR & MAINTANANCE-28% (H.O.)		2250.00		-
	- REPAIR & MAINTENANCE (H.O.)		10827.00		1915.00
	- REPAIR & MAINTENANCE (I)		14058.00	45521.00	58980.00
	TOTAL			948548.00	798039.00

22. CHANGES IN INVENTORIES

The reconciliation of the Closing amount and Opening amount of Changes in Inventories is given as follows:

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OPENING INVENTORY	-	-	-	-
WORK-IN-PROGRESS	486694266.00	486694266.00	287529403.00	287329403.00
CLOSING INVENTORY	-	-	-	-
WORK-IN-PROGRESS	536551151.00	536551151.00	486694267.00	486694267.00
(INCREASE)/DECREASE IN INVENTORIES		(49856885.00)		(199364864.00)

23. OTHER

(I) RELATED PARTY TRANSACTIONS

As per Accounting Standard (AS) 18, 'Related Party Disclosures' prescribed under the Accounting Standard Rules, the disclosures of the details of the related parties and the transactions entered with them are given below:

(I) A. List of Related Parties

Sr No.	Nature	Name of the person
1	Subsidiary	Gangotri Dealmark Private Limited
2	Subsidiary	Gangotri Marcom Private Limited
3	Subsidiary	Ganpati Marcom Private Limited
4	Subsidiary	Puspanjali Commercial Private Limited
5	Subsidiary	Radha Krishna Marcom Private Limited
6	Subsidiary	Shubh Labhi Marcom Private Limited
7	Subsidiary	Tarapith Commercial Private Limited
8	Subsidiary	Tarapith Distributors Private Limited
9	Subsidiary	Tarapith Merchants Private Limited
10	Key Management Personnel	Anil Kumar Saraf

(I) B. List of Transactions entered with them

Sr No.	Nature of Transactions	Key Management Personnel (KMP)	Subsidiaries	Total
1	LOANS GIVEN			
	Balance as at 1st April	0.00	195621029.00	195621029.00
	Given During the Year	0.00	0.00	0.00
	Repaid and adjusted during the year	0.00	19775.00	19775.00
	Balance as at 31st March	0.00	195601254.00	195601254.00
2	Salary	1500000.00	0.00	1500000.00

(II) PAYMENT TO AUDITOR

The following expenses are incurred on Auditor's in the following manner:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	As an Auditor	125000.00	115000.00
	Total	125000.00	115000.00



(III) Figures have been regrouped and rearranged wherever found necessary.

(IV) The Company has initiated the process of identifying the suppliers who qualify under the definition of Micro and Small Enterprises, as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as on the date of the Balance Sheet, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material.


As Per our audit report of even Date
FOR GOENKA BAHETI & ASSOCIATES
(Chartered Accountants)

FRN - 324958E

Rajat Goenka
(PROPRIETOR)
Membership No : 061890



FOR GRAP REALTY PRIVATE LIMITED


RAJAN KUMAR ROY
(Director)
(DIN-07408387)





ANIL KUMAR SARAF
(Director)
(DIN-00899268)



Place : KOLKATA
Date : 16/08/2018