

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year

**2015-16**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name AATREYEE NIRMAN PRIVATE LIMITED			PAN AAHCA1189Q		
	Flat/Door/Block No ROOM NO 201, 2ND FLOOR	Name Of Premises/Building/Village GANGES SHIVA		Form No. which has been electronically transmitted ITR-6		
	Road/Street/Post Office 91/94/96. G.T.ROAD (N)	Area/Locality HOWRAH				
	Town/City/District HOWRAH	State WEST BENGAL	Pin 711106	Status Pvt Company Aadhaar Number		
	Designation of AO(Ward/Circle) ITO WARD 13(1)/KOL			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 135719481300316		Date(DD/MM/YYYY) 30-03-2016			
	1	Gross total income			1	2597989
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	2597990
	3a	Current Year loss, if any			3a	0
4	Net tax payable			4	802779	
5	Interest payable			5	176331	
6	Total tax and interest payable			6	979110	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	37695	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	941420	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	979115	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	10	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by JAYATI ROY in the capacity of DIRECTORhaving PAN ACXPR9705L from IP Address 122.163.108.147 on 30-03-2016 at KOLKATADsc SI No & issuer 1655642CN=e-Mudhra Sub CA for Class 2 Individual 2014, OU=Certifying Authority, O=eMudhra Consumer Services Limited, C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# KAMLESH AGARWAL

CHARTERED ACCOUNTANT

91, 94, 96, C. I. Road, Howrah - 711 106

☎ 2675-1998

## *Independent Auditor's Report*

To the Members of  
**AATREYEE NIRMAN PRIVATE LIMITED**

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Aatreyee Nirman Private Limited, which comprise the balance sheet as at 31 March 2015 and the statement of profit and loss for the year then ended, and a summary of 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 in respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance 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, 2011. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, safeguarding 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 the 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. The 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 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 March 2015 and its profit for the year ended on that date.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. 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;

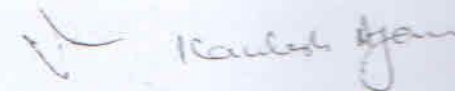
(e) on the basis of the written representations received from the directors as on 31 March 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2015 from being appointed as a director in terms of Section 164 (2) of the Act; and

(f) 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 amount required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Kolkata  
Date: 02/09/2015

**KAMLESH AGARWAL**  
(Chartered Accountants)

  
**KAMLESH AGARWAL**  
Membership No.: 060551

## Reports under The Companies (Auditor's Report) Order, 2015 (CARO 2015)

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2015, we report that:

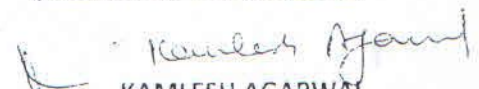
- i. In respect of its fixed assets:
  - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
  - b. The Company's fixed assets have been physically verified by the management at reasonable intervals, having regard to the size of the company and the nature of its assets. The management has confirmed that no discrepancies have been found.
- ii. In respect of its inventories:-
  - a. The Company has also conducted physical verification of inventory at reasonable intervals during the year.
  - b. In our opinion and according to explanation given to us, the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
  - c. The company is also maintaining proper records of inventory and there have been no material discrepancies.
- iii. The Company has not granted loans, secured or unsecured to Companies, Firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013('the Act').
  - a. The receipt of the principal amount and interest are regular.
  - b. There is no overdue amount of more than rupees one lakh.
- iv. In our opinion, and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the Company and the nature of its business with regard to purchase of fixed assets, purchase of inventory and sale of goods. We have not observed any major weakness in the internal control system during the course of the audit.
- v. In our opinion and according to the information and explanations given to us the Company has not accepted any deposits from the public.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- vii. In respect of statutory dues:
  - a. the company is regular in depositing undisputed statutory dues including provident fund, employees state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax or cess and any other statutory dues with the appropriate authorities except service tax dues which remains unpaid to the tune of Rs. 69,40,827/- as on 31.03.2015.



- b. According to the records of the Company, there are no dues of employees state insurance, sales-tax, wealth tax, duty of customs, duty of excise, value added tax or cess and any other statutory dues with the appropriate authorities that have not been deposited on account of any dispute.
- viii. The company has no accumulated losses at the end of the financial year. The company has not incurred cash loss during the year or in the immediately preceding financial year.
- ix. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not defaulted in repayment of dues to financial institutions, banks and debenture holders.
- x. According to the information and explanations given to us, the company has not given any guarantee for loans taken by others from bank or financial institutions. Therefore the para 3(x) of the order is not applicable to the company.
- xi. According to the information and explanations given to us, in our opinion, the terms loans were applied for the purpose for which they were obtained.
- xii. Based upon the audit procedures performed for the purpose of reporting the true and fair nature of the financial statement and as per the information and explanations given by the management, we report that no fraud on or by the company has been noticed or reported during the course of our audit.

Place: Kolkata  
Date: 02/09/2015

KAMLESH AGARWAL  
(Chartered Accountants)

  
KAMLESH AGARWAL  
Membership No.: 060551

**AATREYEE NIRMAN PVT. LTD**

Balance Sheet as at 31st March, 2015

Particulars	Note No	31/03/2015 Rs.	31/03/2014 Rs.
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	35,92,500.00	35,92,500.00
(b) Reserves and Surplus	3	5,07,45,561.44	4,89,87,241.44
<b>(2) Share application money pending allotment</b>			
<b>(3) Non Current Liabilities</b>			
(a) Long term borrowings	4	14,51,76,181.00	17,11,78,849.00
<b>(4) Current Liabilities</b>			
(a) Sundry Creditors		1,89,60,695.00	93,10,363.00
(b) Other current liabilities	5	7,69,91,612.00	4,06,85,701.00
<b>Total</b>		<b>29,54,66,549.44</b>	<b>27,37,54,654.44</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets		15,38,816.00	16,47,477.00
<b>(2) Current assets</b>			
(a) Inventories	6	26,17,00,000.00	24,33,00,000.00
(c) Cash and bank balances	7	62,02,464.44	93,41,007.44
(d) Short Term Loan & Advances	8	2,36,65,854.00	1,83,14,720.00
(e) Other Current Assets	9	23,59,415.00	11,51,450.00
<b>Total</b>		<b>29,54,66,549.44</b>	<b>27,37,54,654.44</b>

Summary of significant accounting policies

1

The Accompanying notes are an integral part of the financial statements

As per our report of even date

**For KAMLESH AGARWAL**

Chartered Accountant

For and on behalf of the Board of Directors

(Kamlesh Agarwal)

Proprietor

Membership No. - 060551

Place - Kolkata

Date - Sept 2, 2015

For Aatreyee Nirman Pvt. Ltd.

*Indrajit Gh.*

Director

DIN-02241354

DIN-02241340

**AATREYEE NIRMAN PVT. LTD**

**Statement of Profit and Loss for the year ended 31st March, 2015**

Particulars	Note No	31/03/2015 Rs.	31/03/2014 Rs.
I. Revenue from operations	10	13,63,21,717.00	12,76,80,859.00
II. Other Income	11	4,27,922.00	3,46,378.00
<b>III. Total Revenue (I + II)</b>		<b>13,67,49,639.00</b>	<b>12,80,27,237.00</b>
<b>IV. Expenses:</b>			
Cost of Materials Consumed	12	11,72,87,992.00	13,66,22,531.11
Depreciation		1,08,661.00	-
Changes in Inventory of work in process	13	(1,84,00,000.00)	(3,59,00,000.00)
Finance Cost	14	1,26,54,249.00	1,20,99,020.00
Other expenses	15	2,25,46,454.00	1,27,92,901.60
<b>Total Expenses</b>		<b>13,41,97,356.00</b>	<b>12,56,14,452.71</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	25,52,283.00	24,12,784.29
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		25,52,283.00	24,12,784.29
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		25,52,283.00	24,12,784.29
X. Tax expense:			
(1) Current tax		7,93,963.00	7,45,550.00
(2) Previous Years		-	-
(3) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	17,58,320.00	16,67,234.29
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		17,58,320.00	16,67,234.29
XVI. Earning per equity share:	16		
(1) Basic		4.89	4.64
(2) Diluted		4.89	4.54

Summary of significant accounting policies

1

The Accompanying notes are an integral part of the financial statements  
As per our report of even date

For **KAMLESH AGARWAL**  
Chartered Accountant

For and on behalf of the Board of Directors

*Kamlesh Agarwal*  
(Kamlesh Agarwal)  
Proprietor  
Membership No. - 060551

For Aatreyyee Nirman Pvt. Ltd.

*Tanuj*  
Director

*Indrajit*  
Director

Place - Kolkata  
Date - Sept 2, 2015

DIN-02241354

DIN-0224134

# AATREYEE NIRMAN PVT. LTD

Notes to financial statements for the year ended 31 March 2015

## 1. SIGNIFICANT ACCOUNTING POLICIES

### ACCOUNTING CONVENTION

The Accompanying Financial Statements are prepared under historical cost convention and in accordance with the companies Act, 1956 and in all material aspects with applicable Accounting Standards issued by the Institute of Chartered Accountants of India

### REVENUE RECOGNITION

The company follows the mercantile system of accounting and recognizes Income & Expenditure on accrual basis.

### INVESTMENTS

Long term Investments are stated at cost less provision for diminution in value other than temporary, if any.

### TAXATION

- Provision for Taxation has been made in accordance with the Income Tax Laws prevailing for the relevant assessment years.
- Deferred Tax arising from Timing differences between book and tax profits is accounted for under the liability method, at the tax rates that have been enacted or substantively enacted after the balance sheet date to extent that the timing difference are expected to crystallize as deferred tax charges/ benefit in the profit and loss account and as deferred tax assets/ liabilities in the Balance Sheet.

### CONTINGENCIES AND EVENTS OCCURRING AFTER BALANCE SHEET DATE

Events occurring after the date of the Balance Sheet, which provide further evidence of conditions that existed at the Balance Sheet date or that arouse subsequently, are considered upto the date of approval of accounts by the Board of Directors, where material

### PROVISIONS, CONTINGENTS LIABILITIES AND CONTINGENT ASSETS

Contingent liabilities, if material, are disclosed by way of notes. contingent assets are not recognized or disclosed in the financial statements. A provision is recognized when an enterprise has a present obligation as a result of past event(s) and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation(s), in respect of which a reliable estimate can be made for the amount of obligation

## 2. SHARE CAPITAL

Share Capital	31-03-2015		31-03-2014	
	Number	Amount (Rs.)	Number	Amount (Rs.)
<b>Authorised</b>				
Equity Shares of Rs.10 each	7,00,000.00	70,00,000.00	7,00,000.00	70,00,000.00
<b>Issued, subscribed and fully paid up shares</b>				
Equity Shares of Rs.10 each	3,59,250.00	35,92,500.00	3,59,250.00	35,92,500.00
<b>Total</b>	3,59,250.00	35,92,500.00	3,59,250.00	35,92,500.00

### a. Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Particulars	31-03-2015		31-03-2014	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Shares outstanding at the beginning of the year	3,59,250.00	35,92,500.00	3,59,250.00	35,92,500.00
Shares Issued during the year				
Shares bought back during the year				
Shares outstanding at the end of the year	3,59,250.00	35,92,500.00	3,59,250.00	35,92,500.00

### b. Terms / rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share. The Company has not declared any dividend on equity shares for the financial year 2011-12. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

### c. Shares held by holding / ultimate holding company and / or their subsidiaries / associates

NIL Equity Shares (Previous year - NIL) are held by the holding company.

For Aatrejee Nirman Pvt. Ltd.

Director

Director





**AATREYEE NIRMAN PVT. LTD**

Notes to financial statements for the year ended 31 March 2015

d. Details of shareholders holding more than 5% shares in the Company

Name of Shareholder	31-03-2015		31-03-2014	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Indrajit Roy	25,000	6.96%	25,000	6.96%
Jayati Roy	25,000	6.96%	25,000	6.96%
Pitambari Tieup Pvt.Ltd	25,000	6.96%	25,000	6.96%
Ecospace Dealers Pvt.Ltd	21,875	6.09%	21,875	6.09%
Simplex Housing Development Pvt.Ltd	25,000	6.96%	25,000	6.96%
Anarya Commodeal pvt.ltd	20,000	5.57%	20,000	5.57%
Radal Commotrade Pvt.Ltd	25,000	6.96%	25,000	6.96%
Roshni Tradelink Pvt.Ltd	25,000	6.96%	25,000	6.96%
Radharani vyapaar Pvt.Ltd	25,000	6.96%	25,000	6.96%

e. Aggregate no. of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:

Particulars	31-03-2015	31-03-2014
Equity Shares:		
Fully paid up pursuant to contract(s) without payment being received in cash	NIL	NIL
Fully paid up by way of bonus shares	NIL	NIL
Shares bought back	NIL	NIL

As per records of the Company, including its register of shareholders / members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

**3. RESERVES AND SURPLUS**

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
<b>a. Securities Premium Account</b>		
Opening Balance	4,47,07,500.00	4,47,07,500.00
Add: Securities premium credited on Share issue		
Less: Premium Utilised for various reasons		
Premium on Redemption of Debentures		
For Issuing Bonus Shares		
Closing Balance	4,47,07,500.00	4,47,07,500.00
<b>b. Surplus / (deficit) in the statement of profit and loss</b>		
Balance as per last financial statement	42,79,741.44	26,12,507.15
(+) Net Profit / (Net Loss) For the current year	17,58,320.00	16,67,234.29
(-) Transfer from reserves		
Closing Balance	60,38,061.44	42,79,741.44
<b>Total</b>	<b>5,07,45,561.44</b>	<b>4,89,87,241.44</b>

**4. LONG TERM BORROWINGS**

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
<b>Secured</b>		
From HUDCO	62,93,754.00	1,37,24,422.00
From State Bank of India	6,63,34,248.00	8,04,04,427.00
<b>Unsecured</b>		
Loans & Advances from related parties		
Loans & Advances from others	7,25,48,179.00	7,70,50,000.00
<b>Total</b>	<b>14,51,76,181.00</b>	<b>17,11,78,849.00</b>

For Aatreyee Nirman Pvt. Ltd.

*Jayati Roy*  
Director

*Indrajit Roy*  
Director

## AATREYEE NIRMAN PVT. LTD

Notes to financial statements for the year ended 31 March 2015

### 5. OTHER CURRENT LIABILITIES

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
Short term advances recd	6,55,26,484.00	3,35,88,525.00
Audit fees payable	84,000.00	63,000.00
Provision for Taxation	27,07,769.00	19,13,806.00
TDS Payable	2,57,267.00	45,504.00
Service Tax Payable	69,40,827.00	39,62,799.00
other statutory liability	27,681.00	62,570.00
Flat Advance	13,52,827.00	9,59,677.00
Salary Payable	94,757.00	89,820.00
<b>Total</b>	<b>7,69,91,612.00</b>	<b>4,06,85,701.00</b>

### 6. INVENTORIES

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
Work in Progress	26,17,00,000.00	24,33,00,000.00
<b>Total</b>	<b>26,17,00,000.00</b>	<b>24,33,00,000.00</b>

### 7. CASH AND BANK BALANCES

Particulars	Current	
	31-03-2015	31-03-2014
Cash and cash equivalents		
Balances with Banks		
- on current accounts	10,66,315.98	27,50,879.98
- on fixed deposit accounts	49,44,389.87	46,05,162.87
Cash in hand	1,91,758.59	19,84,964.59
	<b>62,02,464.44</b>	<b>93,41,007.44</b>

### 8. SHORT TERM LOANS AND ADVANCES

Particulars	Current	
	31-03-2015	31-03-2014
(a) Loan & Advances to related parties (unsecured considered good)	81,89,028.00	97,72,023.00
(b) Other loans & Advances (unsecured considered good)	1,54,76,826.00	85,42,697.00
(c) Advance with Revenue Authorities		
	<b>2,36,65,854.00</b>	<b>1,83,14,720.00</b>

### 9. OTHER CURRENT ASSETS

Particulars	Current	
	31-03-2015	31-03-2014
TDS Deducted & Advance Tax	23,59,415.00	11,51,450.00
Preliminary Expenses		
	<b>23,59,415.00</b>	<b>11,51,450.00</b>

### 10. REVENUE FROM OPERATION

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
Sales	13,63,21,717.00	12,76,80,859.00
<b>Total</b>	<b>13,63,21,717.00</b>	<b>12,76,80,859.00</b>

### 11. OTHER INCOME

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
Interest Received	3,76,922.00	3,46,378.00
Flat Cancellation	51,000.00	
<b>Total</b>	<b>4,27,922.00</b>	<b>3,46,378.00</b>

For Aatreyye Nirman Pvt. Ltd.

*(Signature)*

**AATREYEE NIRMAN PVT. LTD**

Notes to financial statements for the year ended 31 March 2015

**12. COST OF MATERIAL CONSUMED**

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
Construction Expenses	11,07,24,844.00	13,13,45,398.10
Professional fees	25,36,887.00	4,71,500.00
Security service charges	8,62,645.00	17,01,550.00
Legal Expenses	31,63,616.00	31,04,083.01
Electricity Charges	-	-
<b>Total</b>	<b>11,72,87,992.00</b>	<b>13,66,22,531.11</b>

**13. Changes in inventory of finished goods, stock in trade and work in process**

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
Opening Stock:		
Work In Process	24,33,00,000.00	20,74,00,000.00
Finished Goods		
Closing Stock:		
Work in Process	26,17,00,000.00	24,33,00,000.00
Finished goods		
<b>Total</b>	<b>(1,84,00,000.00)</b>	<b>(3,59,00,000.00)</b>

**14. FINANCE COST**

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
Interest paid	1,26,54,249.00	1,20,99,020.00
<b>Total</b>	<b>1,26,54,249.00</b>	<b>1,20,99,020.00</b>

**15. OTHER EXPENSES**

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
Payment to Auditor - refer below ✓	21,000.00	21,000.00
Advertisement Expenses	80,12,849.00	10,52,770.00
Bank Charges	9,04,071.00	1,25,009.60
brokerage	26,21,374.00	19,79,501.00
Directors Remuneration	12,00,000.00	12,00,000.00
Discount Allowed		
Donation & Subscription	4,16,000.00	5,18,000.00
General expenses		1,47,697.00
Insurance ✓	5,00,992.00	4,13,642.00
Misc Expenses	5,65,972.00	3,35,720.00
Office maintenance Expenses	15,28,629.00	19,31,698.00
Postage & Telegram	2,661.00	11,971.00
Preliminary Expenses Written Off		73,040.00
Printing & Stationary	4,69,719.00	13,50,737.00
Processing Fees	70,000.00	2,40,000.00
Rates & Taxes		11,503.00
Rent	6,07,490.00	55,745.00
Repairs & Maintenance	7,920.00	10,731.00
Salary & Bonus	14,45,368.00	11,72,765.00
supervisor expenses	2,85,000.00	
Sales Promotion Expenses	30,62,764.00	8,99,280.00
Staff Welfare	48,990.00	6,49,108.00
Telephone Expenses	1,51,535.00	1,68,481.00
Travelling & conveyance expenses	5,02,120.00	4,04,413.00
<b>Total</b>	<b>1,25,46,454.00</b>	<b>1,27,92,901.60</b>



Aatreyee Nirman Pvt. Ltd.

*H. J. Jaiswal*  
Director

*H. J. Jaiswal*  
Director

**AATREYEE NIRMAN PVT. LTD**

Notes to financial statements for the year ended 31 March 2015

**Payment to Auditor**

Particulars	31-03-2015	31-03-2014
	Amount (Rs.)	Amount (Rs.)
Statutory Audit Fee	21,000.00	21,000.00
<b>Total</b>	<b>21,000.00</b>	<b>21,000.00</b>

**16. EARNINGS PER SHARE**

Particulars	31-03-2015	31-03-2014
Profit after Tax	17,58,320.00	16,67,234.29
Weighted average no. of equity shares in calculating basis EPS	3,59,250.00	3,59,250.00
Earnings per Share	4.89	4.64

**17. SEGMENT INFORMATION**

The Company is engaged in the business of real estate and building construction in india only which is the only business segment of the company.

**18. RELATED PARTY DISCLOSURES**

**Name of related parties and related party relationship**

Key Management Personnel

INDRAJIT ROY

JAYATI ROY

Related Party transactions

NIL

**19. CAPITAL COMMITMENTS**

Particulars	31-03-2015	31-03-2014
	NIL	NIL

**20. CONTINGENT LIABILITIES**

Particulars	31-03-2015	31-03-2014
	NIL	NIL

**21. DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER MSMED ACT, 2006**

Particulars	31-03-2015	31-03-2014
The principal amount and interest remaining unpaid to any supplier at the end of each accounting year	NIL	NIL
Principal amount due to micro and small enterprises	NIL	NIL
Interest due on above	NIL	NIL

**22. EXPENDITURE IN FOREIGN CURRENCY**

Particulars	31-03-2015	31-03-2014
	NIL	NIL

**23. EARNINGS IN FOREIGN CURRENCY**

Particulars	31-03-2015	31-03-2014
	NIL	NIL

24. The company is mainly engaged in the business building construction and real estate.

25. In the opinion of the management, no impairment of assets has taken place during the financial year which can necessitate any provision. All receivables / loans and advances are realisable and hence no provision has been made in the books of accounts.

26. Previous year figures have been regrouped / rearranged wherever necessary.

For Aatrejee Nirman Pvt. Ltd.

Jayati Roy  
Director

Indrajit Roy  
Director



**REPORT BY BOARD OF DIRECTORS**

**TO THE MEMBERS**

Your Directors present the Annual Report together with the Audited Accounts for the Financial Year ended 31<sup>st</sup> March, 2015.

**FINANCIAL SUMMARY OR HIGHLIGHTS**

Particulars	Current Year Rs.	Previous Year Rs.
Profit/ (Loss) before tax	25,52,283.00	24,12,784.29
Provision for Income Tax	7,93,963.00	7,45,550.00
Profit/(Loss) after Tax	17,58,320.00	16,67,234.29
Less/(Add) : Provision of Deferred Tax Charge/(Credit)	Nil	Nil
Profit/ (Loss) after tax	17,58,320.00	16,67,234.29
Add : Balance brought forward from previous year	42,79,741.44	26,12,507.15
Profit/(Loss) Carried to Balance Sheet	60,38,061.44	42,79,741.44

**AMOUNTS, IF ANY, PROPOSED TO BE CARRIED TO ANY RESERVES**

Appropriation amounts proposed to be transferred to General Reserve : Rs. Nil

**AMOUNT IF ANY RECOMMENDED TO BE PAID BY WAY OF DIVIDEND :** Your Directors have decided not to declare any Dividend in view to plough back the profit.

**MATERIAL CHANGES, IF ANY :** Material changes and commitments, affecting the financial position of the company, have not occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

**STATE OF COMPANY'S AFFAIRS :** During the Current Year the Company has earned net profit of Rs. 17,58,320.00 after tax.

**CHANGE IN THE NATURE OF BUSINESS :** There has been no change in the nature of Business of the Company

**DIRECTORS :** Shri Indrajit Roy and Smt. Jayati Roy are the Directors of the Company and there is no change in the constitution of the Board since the previous Annual General Meeting of the Company.

**CHANGE IN SHARE CAPITAL, IF ANY :** During the Financial Year 2014-15 there was no Change in the Authorised and Issued Share Capital of the Company.

**PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS u/s 186 OF THE COMPANIES ACT, 2013 :** The details of Loans, Guarantees and Investments covered under the provision of section 186 of the Companies Act, 2013 are not applicable to the Company.

**CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES :** The details of Contract or Arrangements with related parties as defined under section 188 of the Companies Act, 2013 are given in the notes to the Financial Statements.

**RISK MANAGEMENT POLICY :** The Board of Directors of the Company has developed and implemented a risk management policy for the Company including identification therein of elements of risk, which in the opinion of the Board, may threaten the existence of the Company.

**INTERNAL FINANCIAL CONTROLS :** The Company has laid down the internal financial controls with reference to financial statements of the Company, to be followed by the Company, detailing the policies and procedures to be followed. The financial statements are passing through the processes of Internal and External (Tax, Cost and Statutory) Audits, before being approved at the meeting of the Board of Directors of the Company.

**SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES :** The Company has no subsidiaries, joint ventures or associate companies and none have ceased being so, during the year.

**DEPOSITS :** The Company has not taken any Deposits covered under or which are not in compliance with the requirements of Chapter V of the Companies Act, 2013.

**EXTRACT OF THE ANNUAL RETURN :** The extract of the Annual Return in form MGT 9 is given as Annexure C in the Annexure forming part of this Report.

**NO OF MEETINGS OF THE BOARD :** The Board of Directors have met ( 6 ) times during the Financial Year ended 31<sup>st</sup> March, 2015. The details are as follows: -

**DETAILS OF GENERAL MEETINGS HELD DURING THE LAST 3 YEARS AS PER THE REQUIREMENT OF SECRETARIAL STANDARD ON GENERAL MEETING- SS2**

The following General Meetings of the Company were held during the Last 3 Year from 01.04.2012 to 31.03.2015 :

Annual General Meeting	30.09.2014
Annual General Meeting	30.09.2013
Annual General Meeting	29.09.2012

**DETAILS OF DIRECTORS OR KEY MANAGERIAL PERSONNEL WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR :** During the year under consideration no Directors were appointed and None of the Directors have resigned

**DIRECTORS' RESPONSIBILITY STATEMENT :**

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2015, the applicable accounting standards had 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 as at 31st March, 2015 and of the profit /loss of the Company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 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 directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**AUDITORS :** In the last AGM held on 30<sup>th</sup> September, 2014 . M/s.KAMLESH AGARWAL, Chartered Accountants have been appointed Statutory Auditors of the Company for a period of 5 years from the the Financial Year 2014-15 to Financial Year 2018-19 .the Ratification of appointment of Statutory Auditors for the financial year 2015-16 is being sought from the members of the Company at the ensuing AGM

**AUDITORS' REPORT :** The observation made in the Auditor's Report read together with relevant notes thereon are self-explanatory and hence, do not call for any further comments under section 134 of the Companies Act, 2013

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

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, are as follows :

The Company has no Activities relating to conservation of energy or Technology absorption.  
Foreign Exchange Earning & Outgo : Nil.

**PARTICULARS OF EMPLOYEES :** As on March 31, 2015 the Company did not have any employee in the category specified in Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

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

As on March 31, 2015 the Company did not have any such cases or complaint.

**POLICY ON CORPORATE SOCIAL RESPONSIBILITY (CSR) :** The level of operations of the Company does not conform to the minimum threshold of Corporate Social Responsibility reporting.

**ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS :** There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

**APPRECIATION :** Your Directors place on record their appreciation to the Valued Shareholders, stakeholders and Employees for their support.

**REGISTERED OFFICE:**

91/94/96, G.T. ROAD(N), 2<sup>ND</sup>  
FLOOR

HOWRAH - 711106

Dated: 2<sup>ND</sup> day of Sept 2015

For and on behalf of the Board

*Indrajit Roy*

(INDRAJIT ROY)

Din No. 02241340  
Director

*Jayati Roy*

(JAYATI ROY)

Din No. 02241354  
Director