

**ARADHYA BUILDCON PRIVATE LIMITED**  
50 Suburban School Road,  
Kolkata-700 025.  
CIN: U70109WB2010PTC155935

**DIRECTOR'S REPORT**

To  
The Members,

Your Directors have pleasure in presenting Annual Report together with the Audited Accounts of your Company for the financial year ended 31st March, 2016.

Amount in Rs

**1. Financial Summary: -**

Particulars	Current Year 2015-16	Previous Year 2014-15
Total Revenue	Nil	Nil
Profit or (Loss) before Tax	(55914.87)	(21084.92)
Less: Tax Expenses	Nil	Nil
<b>Profit / (Loss) After Tax</b>	(55914.87)	(21084.92)
Add: Balance b/f from previous year	(58731.72)	(37646.80)
Balance Profit / (Loss) c/f to next year	(114646.59)	(58731.72)

**2. Dividend: -**

The Board of Directors of the company is not recommending any dividend for the Financial Year 2015-2016.

**3. 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 during the last financial year and any preceding financial years.

**4. Transfer to Reserve: -**

The Board of Directors of the company has not transferred any amount to the Reserve.

**5. State of Company's Affairs: -**

Your Directors are optimistic about company's business and hopeful of better performance in next year.

**6. Change in Nature of Business: -**

There have been no significant changes in the nature of business.

**7. Material changes effecting the financial position of the company: -**

No events/material changes have occurred after the balance sheet date till the date of the report which may affect the financial position of the company.

**8. Details of significant and material orders passed by the regulators, courts and tribunals: -**

There are no significant and material orders passed by Regulators/Court/Tribunals against the company.

**9. Details of subsidiary, joint venture or associates:**

The Company does not have any Subsidiary, Joint venture or Associate Company.

**10. Deposits: -**

During the financial year, Company has not accepted any deposits. Neither, any deposits of previous year are Unpaid or Unclaimed during the financial year.

**11. Statutory Auditors: -**

M/s Joydeep Roy & Co., Chartered Accountant, who are the statutory auditors of the company, hold office up to the conclusion of the forth coming Annual General Meeting (AGM) and are eligible for re-appointment.

**12. Explanation on Auditor's Report :-**

Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditors report.

**13. Issue of Equity Shares with Differential Rights, Sweat Equity, ESOS, etc.: -**

During the financial year, the company has not issued any equity shares with differential rights, any sweat equity shares or any shares under employee stock option scheme.

**14. Changes in Share Capital: -**

During the current Financial Year, there is no change in share capital of the company.

**15. Extract of Annual Return: -**

The extract of Annual Return in Form No. MGT- 9 as required under Section 92(3) of the Companies Act, 2013 for the financial year ended 31st March, 2016 is annexed herewith and forms part of this report.

**16. 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 our Company. The total Foreign Exchange Inflow was ' Nil and Outflow was ' Nil during the year under review.

**17. Corporate Social Responsibilities Activities: -**

The Provisions related to Corporate Social Responsibility as per Companies Act, 2013 read with Rules is not applicable to the company during the year.

**18. Details of Director and Key Management Personnel: -**

During the year there is no Change in Director or Management Personnel.

**19. Number of Board Meeting held: -**

During the Financial Year 2015-2016, 4 meetings of the Board of Directors of the company were held.

**20. Particulars of Loans, Guarantees or Investments made under Section 186 of the Companies Act, 2013: -**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year.

**21. Particulars of Contracts or Arrangements made with Related Parties: -**

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

**22. Risk Management Policy: -**

Your company is adopting proper system and control measures for controlling and identifying risk management areas. Your Board feels that the systems and measures adopted by your company are adequate in safeguarding any risk of the company.

**23. Adequacy of Internal Financial Control: -**

The company has in place adequate financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation were observed.

**24. Establishment of Vigil Mechanism: -**

The provision of establishment of Vigil Mechanism U/s 177(9) to Companies Act, 2013 is not applicable to the company.

**25. Obligation of Company under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: -**

Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and Company has not received any complaint of harassment.

**26. Directors' Responsibility Statement: -**

Pursuant to the provision of section 134(5) of the Companies Act 2013, your Directors confirmed that:

- a) In the preparation of the Annual Accounts for the Financial year ended 31st March 2016, the applicable Accounting Standards have been followed and there is no material departure from the same;
- b) The directors had selected such accounting policies and applied them consistently and made judgment 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 2016 and of the profit 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 Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

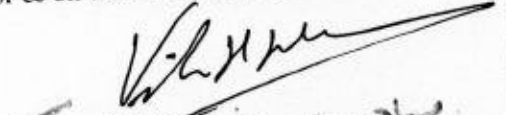
- d) The directors have prepared the annual accounts on a going concern basis.
- e) The directors have devised proper system to ensure compliance with the provision of all applicable laws and that such systems were adequate and operating effectively.

**27. Acknowledgements: -**

The Directors express their sincere appreciation for the assistance and co-operation received from the employees, Central & State Government, Bankers and others associated with the Company and wish to thank the banks, shareholders and business associates for their continued support and cooperation.

For & on the behalf of the Board

  
Vinay Singh

  
Vikramji Singh

Place: Kolkata  
Date: 30-08-2016

**FORM NO. MGT 9  
EXTRACT OF ANNUAL RETURN**

As on financial year ended on 31.03.2016

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

**I. REGISTRATION & OTHER DETAILS:**

1.	CIN	U70109WB2010PTC155935
2.	Registration Date	18-12-2010
3.	Name of the Company	ARADHYA BUILDCON PVT LTD
4.	Category/Sub-category of the Company	COMPANY LIMITED BY SHARES
5.	Address of the Registered office & contact details	50 SUBURBAN SCHOOL ROAD, KOLKATA - 700 025.
6.	Whether listed company	NO
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	No RTA

**II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)**

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	REAL ESTATE BUSINESS		
2			
3			

**III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -**

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1			
2			
3			



<b>2. Non-Institutions</b>									
a) Bodies Corp.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	No
i)-Indian									
ii) Overseas									
<b>b) Individuals</b>									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh									
<b>c) Others (specify)</b>									
Non Resident Indians									
Overseas Corporate Bodies									
Foreign Nationals									
Clearing Members									
Trusts									
Foreign Bodies - D R									
<b>Sub-total (B)(2):-</b>	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	No
Total Public Shareholding (B)=(B)(1)+(B)(2)									
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	No
<b>Grand Total (A+B+C)</b>	Nil	20000	20000	1000	Nil	20000	20000	100	No

B) Shareholding of Promoter-					Shareholding at the end of the year			% change in shareholding during the year
SN	Shareholder's Name	Shareholding at the beginning of 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	INDERPAL SINGH SANDHU	15000	75.00	Nil	15000	75.00	Nil	Yes
2	JITENPAL SANDHU	5000	25.00	Nil	5000	25.00	Nil	Yes

3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									

**C) Change in Promoters' Shareholding (please specify, if there is no change)**

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	10000	50.00	15000	75.00
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):				
	At the end of the year	15000	75.00	15000	75.00

**D) Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs):**

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	At the end of the year				



E) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	20000	100.00	20000	100.00
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):				
	At the end of the year	20000	100.00	20000	100.00

V) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
<b>Total (i+ii+iii)</b>				
<b>Change in Indebtedness during the financial year</b>				
* Addition				
* Reduction				
<b>Net Change</b>				
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
<b>Total (i+ii+iii)</b>				

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
		-----	----	----	---	
1	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961					
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961					

	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission - as % of profit - others, specify...					
5	Others, please specify					
	Total (A)					
	Ceiling as per the Act					

B. Remuneration to other directors

SN.	Particulars of Remuneration	Name of Directors				Total Amount
		----	----	----	---	
1	Independent Directors					
	Fee for attending board committee meetings					
	Commission					
	Others, please specify					
	Total (1)					
2	Other Non-Executive Directors					
	Fee for attending board committee meetings					
	Commission					
	Others, please specify					
	Total (2)					
	Total (B)=(1+2)					
	Total Managerial Remuneration					
	Overall Ceiling as per the Act					

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

SN	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
		nil	nil	nil	Nil
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961				
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961				
2	Stock Option				
3	Sweat Equity				
4	Commission				
	- as % of profit others, specify...				
5	Others, please specify				
	Total	nil	nil	nil	Nil

**VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:**

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment / Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty					
Punishment					
Compounding					
<b>B. DIRECTORS</b>					
Penalty					
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment					
Compounding					

*Vinod Singh*  
*Vinay Singh*

*[Signature]*

Independent Auditor's Report

To the Members of

M/s ARADHYA BUILDCON PRIVATE LIMITED

**Report on the Financial Statements**

I am audited the attached financial statements of M/s ARADHYA BUILDCON PRIVATE LIMITED ("the Company") which comprise the Balance Sheet as at **March 31, 2016**, the Statement of Profit and Loss and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the (Standalone) 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 (Standalone) 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 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**

My responsibility is to express an opinion on these (Standalone) financial statements based on our audit. I am 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 there under.

I conducted 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.

I believe that the audit evidence I am obtained is sufficient and appropriate to provide a basis for my audit opinion on the (Standalone) financial statements

**Opinion**

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid (Standalone) 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



**JOYDEEP ROY & COMPANY**  
**Chartered Accountants**

**Annapurna Bhawan, Baltikuri**  
**Kalitala, Howrah-711113**

India, of the state of affairs of the Company as at March 31, 2016, and its Profit/Loss for the year ended on that date.

**Report on Other Legal and Regulatory Requirements**

9. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, In this regard I submit that the CARO is not applicable to the company.

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

- a. I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of audit;
- b. In my opinion proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books;
- c. the Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account
- d. In my opinion, the aforesaid (Standalone) 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 written representations received from the directors as on March 31, 2016 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016 from being appointed as a director in terms of Section 164 (2) of the Act.
- n. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable for the company.
- o. 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 does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For and on behalf of**  
**FOR JOYDEEP ROY & COMPANY**  
**Chartered Accountants**

*Joydeep Roy*  
**Joydeep Roy**  
**Proprietor**  
**Membership number: 303146**

**Place: Kolkata**  
**Date: 30<sup>th</sup> August 2016**



**ARADHYA BUILDCON PRIVATE LIMITED**  
CIN NO. U70109WB2010PTC155935

Balance Sheet as at 31st March, 2016

Particulars	Note No	31/03/2016 Rs	31/03/2015 Rs
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	2,00,000.00	2,00,000.00
(b) Reserves and Surplus	3	(1,14,646.59)	(58,731.72)
<b>(3) Current Liabilities</b>			
(a) Short Term Borrowings	4	6,14,26,403.00	5,08,85,812.00
(b) Other current liabilities	5	80,61,209.00	7,87,948.00
(c) Trade Payable		12,98,908.00	8,04,659.92
<b>Total</b>		<b>7,08,71,873.41</b>	<b>5,26,19,688.20</b>
<b>II.Assets</b>			
<b>(1) Non-Current assets</b>			
(a) Inventories	6	6,76,45,244.80	5,28,99,071.00
(b) Cash and bank balances	7	26,49,528.61	(6,54,258.00)
(c) Short Term Loan & Advances	8	1,45,234.00	3,60,234.00
(d) Other Current Assets	9	171.00	14,641.20
(e) Trade Receivable		4,31,695.00	
<b>Total</b>		<b>7,08,71,873.41</b>	<b>5,26,19,688.20</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 JOYDEEP ROY & CO.**  
Chartered Accountants

For and on behalf of the Board of Directors

*Joydeep Roy*  
CA JOYDEEP ROY  
Membership No. - 303146  
FRN-327798E

*Vinay Kumar Singh*  
Vinay Kumar Singh  
Director  
DIN No. 07166525

*Vikram Singh Sandt*  
Vikram Singh Sandt  
Director  
DIN No. 03265125

Place - Kolkata  
Date -30-08-2016



**ARADHYA BUILDCON PRIVATE LIMITED**

CIN NO. U70109WB2010PTC155935

Statement of Profit and Loss for the year ended 31st March, 2016

Particulars	Note No	31/03/2016 Rs.	31/03/2015 Rs.
I. Revenue from operations		-	-
II. Other Income		-	-
<b>III. Total Revenue (I + II)</b>		-	-
<b>IV. Expenses:</b>			
Cost of Material Consumed	10	75,97,643.00	42,36,222.92
Change in Inventory of Work in Progress	11	(1,47,46,173.80)	(92,57,597.00)
Finance Cost	12	66,64,136.80	50,10,968.00
Other expenses	13	5,40,308.87	31,491.00
<b>Total Expenses</b>		<b>55,914.87</b>	<b>21,084.92</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	(55,914.87)	(21,084.92)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(55,914.87)	(21,084.92)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(55,914.87)	(21,084.92)
X. Tax expense:			
(1) Current tax		-	-
(2) Previous Years		-	-
(3) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(IX - X)	(55,914.87)	(21,084.92)
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)		(55,914.87)	(21,084.92)
XVI. Earning per equity share:	14		
(1) Basic		(5.59)	(2.11)
(2) Diluted		(5.59)	(2.11)

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 JOYDEEP ROY & CO.**  
Chartered Accountants

**For and on behalf of the Board of Directors**

*Joydeep Roy*  
CA JOYDEEP ROY  
Membership No. - 303146  
FRN-327798E

*Vinay Singh*  
Vinay Kumar Singh  
Director  
DIN No. 07166525

*Vikram Singh*  
Vikram Singh Sank  
Director  
DIN No. 03265125

Place - Kolkata  
Date -30-08-2016



**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**

a) Provision for Taxation has been made in accordance with the Income Tax Laws prevailing for the relevant assessment years.

b) 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 arise 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	31-03-2016		31-03-2015	
	Number	Amount (Rs.)	Number	Amount (Rs.)
<b>Authorised</b> Equity Shares of Rs.10 each	50,000.00	5,00,000.00	50,000.00	5,00,000.00
<b>Issued, subscribed and fully paid up shares</b> Equity Shares of Rs.10 each	20,000.00	2,00,000.00	20,000.00	2,00,000.00
<b>Total</b>	20,000.00	2,00,000.00	20,000.00	2,00,000.00

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

Particulars	31-03-2016		31-03-2015	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Shares outstanding at the beginning of the year	20,000.00	2,00,000.00	20,000.00	2,00,000.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	20,000.00	2,00,000.00	20,000.00	2,00,000.00

**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.

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

Name of Shareholder	31-03-2016		31-03-2015	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Inderpal Singh Sandhu	10,000	50.00%	10,000	50.00%
Ram Kumar Kedia	5,000	25.00%	5,000	25.00%
Arun Kumar Kedia	5,000	25.00%	5,000	25.00%





**ARADHYA BUILDCON PRIVATE LIMITED**

Notes to financial statements for the year ended 31 March 2016.

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

Particulars	31-03-2016	31-03-2015
<b>Equity Shares :</b>		
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	31-03-2016	31-03-2015
	Amount (Rs.)	Amount (Rs.)
<b>a. Surplus / (deficit) in the statement of profit and loss</b>		
Balance as per last financial statement	(58,731.72)	(37,646.80)
(+) Net Profit/(Net Loss) For the current year	(55,914.87)	(21,084.92)
(-) Transfer from reserves	-	-
Closing Balance	(1,14,646.59)	(58,731.72)
<b>Total</b>	<b>(1,14,646.59)</b>	<b>(58,731.72)</b>

**4. SHORT TERM BORROWINGS**

Particulars	31-03-2016	31-03-2015
	Amount (Rs.)	Amount (Rs.)
<b>Unsecured</b>		
Loan & Advances from related parties	17,22,982.00	45,89,429.00
Loans & Advances from other parties	5,97,03,421.00	4,62,96,383.00
<b>Total</b>	<b>6,14,26,403.00</b>	<b>5,08,85,812.00</b>

**5. OTHER CURRENT LIABILITIES**

Particulars	31-03-2016	31-03-2015
	Amount (Rs.)	Amount (Rs.)
Outstanding Audit Fees	20,700.00	8,800.00
Provision for Income Tax	3,127.00	3,127.00
Flat Advance	78,72,831.00	7,76,021.00
Service Tax Payable	1,20,082.00	-
TDS Payable	3,459.00	-
Electricity Charges Payable	41,010.00	-
<b>Total</b>	<b>80,61,209.00</b>	<b>7,87,948.00</b>

**6. INVENTORIES**

Particulars	31-03-2016	31-03-2015
	Amount (Rs.)	Amount (Rs.)
Work in Progress	6,76,45,244.80	5,28,99,071.00
<b>Total</b>	<b>6,76,45,244.80</b>	<b>5,28,99,071.00</b>

**7. CASH AND BANK BALANCES**

Particulars	31-03-2016	31-03-2015
	<b>Cash and cash equivalents</b>	
Balances with Banks - on current accounts	26,39,940.11	(6,68,871.00)
Cash in hand	9,588.50	14,613.00
	<b>26,49,528.61</b>	<b>(6,54,258.00)</b>

**8. SHORT TERM LOANS AND ADVANCES**

Particulars	31-03-2016	31-03-2015
	(a) Loan & Advances (unsecured considered good)	1,45,234.00
	<b>1,45,234.00</b>	<b>3,60,234.00</b>

**9. OTHER CURRENT ASSETS**

Particulars	31-03-2016	31-03-2015
	Service Tax Input	-
Advance Tax & TDS	171.00	4,215.00
	<b>171.00</b>	<b>14,641.20</b>



**10. COST OF MATERIAL CONSUMED**

Particulars	31-03-2016	31-03-2015
	Amount (Rs.)	Amount (Rs.)
Land Purchased	-	5,40,000.00
Material Purchase	65,25,309.00	34,62,296.92
Electricity Charges	1,73,370.00	-
Grouting Work	9,590.00	-
Security Charges	4,50,552.00	2,18,901.00
Labour Charges	4,38,822.00	15,025.00
<b>Total</b>	<b>75,97,643.00</b>	<b>42,36,222.92</b>

**11. CHANGE IN INVENTORY OF FINISHED GOODS, STOCK IN TRADE, WORK IN PROGRESS**

Particulars	31-03-2016	31-03-2015
	Amount (Rs.)	Amount (Rs.)
Opening Stock:		
Work in Progress	5,28,99,071.00	4,36,41,474.00
Finished Goods	-	-
Closing Stock:		
Work in Progress	6,76,45,244.80	5,28,99,071.00
Finished Goods	-	-
<b>Total</b>	<b>(1,47,46,173.80)</b>	<b>(92,57,597.00)</b>

**12. FINANCE COST**

Particulars	31-03-2016	31-03-2015
	Amount (Rs.)	Amount (Rs.)
Interest Paid	66,64,136.80	50,10,968.00
<b>Total</b>	<b>66,64,136.80</b>	<b>50,10,968.00</b>



**ARADHYA BUILDCON PRIVATE LIMITED**

Notes to financial statements for the year ended 31 March 2016.

**13. OTHER EXPENSES**

Particulars	31-03-2016	31-03-2015
	Amount (Rs.)	Amount (Rs.)
Payment to Auditor - refer below	15,000.00	3,500.00
Bank Charges	2,067.38	780.00
Filing Fees	-	14,405.00
SBC ST Expenses	1,835.00	-
Misc. Expenses	17,945.80	2,000.00
Rate & Taxes	3,467.50	3,850.00
Professional fees	3,98,603.00	2,400.00
Printing & Stationary	2,193.00	275.00
Salary	31,891.00	3,150.00
Travelling & Conveyance	1,166.00	1,131.00
Trade Licence fees	1,950.00	-
Telephone Expenses	300.00	-
Pumping Charges	53,900.00	-
Office Expenses	9,990.00	-
Round Off	0.19	-
<b>Total</b>	<b>5,40,308.87</b>	<b>31,491.00</b>

**Payment to Auditor**

Particulars	31-03-2016	31-03-2015
	Amount (Rs.)	Amount (Rs.)
Statutory Audit Fee	15,000.00	3,500.00
<b>Total</b>	<b>15,000.00</b>	<b>3,500.00</b>

**14. EARNINGS PER SHARE**

Particulars	31-03-2016	31-03-2015
Profit after Tax	(55,914.87)	(21,084.92)
Weighted average no. of equity shares in calculating basis EPS	20,000.00	20,000.00
Earnings per Share	(2.80)	(1.05)

**15. SEGMENT INFORMATION**

The Company is engaged in the real estate business in India only which is the only business segment of the company.

**16. RELATED PARTY DISCLOSURES**

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

Key Management Personnel Vinay Kumar Singh  
Vikram Singh Sandhu

Related Party transactions NIL

**17. CAPITAL COMMITMENTS**

Particulars	31-03-2016	31-03-2015
	NIL	NIL

**18. CONTINGENT LIABILITIES**

Particulars	31-03-2016	31-03-2015
	NIL	NIL

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

Particulars	31-03-2016	31-03-2015
The principal amount and interest remaining unpaid to any supplier at the end of each accounting year		
Principal amount due to micro and small enterprises	NIL	NIL
Interest due on above	NIL	NIL

**20. EXPENDITURE IN FOREIGN CURRENCY**

Particulars	31-03-2016	31-03-2015
	NIL	NIL

**21. EARNINGS IN FOREIGN CURRENCY**

Particulars	31-03-2016	31-03-2015
	NIL	NIL

22. The company is mainly engaged in the business of construction and real estate business.

23. 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.

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

The Accompanying notes are an integral part of the financial statements

As per our report of even date

For JOYDEEP ROY & CO.  
Chartered Accountants

For and on behalf of the Board of Directors

*Joydeep Roy*  
JOYDEEP ROY  
Membership No. - 303146  
FRN-327798E

*Vinay Singh*  
Vinay Kumar Singh  
Director  
DIN No. 07166525

*Vikram Singh Sandhu*  
Vikram Singh Sandhu  
Director  
DIN No. 03265125

Place - Kolkata  
Date -30-08-2016

