

M/S. SIGNATURE VANIJYA PRIVATE LIMITED

(STATEMENT OF AFFAIRS AS AT 31ST MARCH 2017)



MONUJAIN & COMPANY
Chartered Accountants

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2, Clive Ghat Street, Kolkata - 700001
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INDEPENDENTS AUDITORS' REPORT

To The Members of Signature Vanijya Private Limited.

Report on the Financial Statements

We have audited the accompanying financial statements of "**Signature Vanijya Private Limited**", which comprise the Balance Sheet as at 31st March, 2017, the statement of Profit & Loss and the cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Managements' 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, 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.

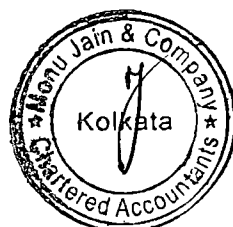
Auditor's Responsibility

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 matter which are required to be included in the audit report under the provisions of the Act and the Rules made there under and the order under section 143(11) of the Act.

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 disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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 true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Board of Directors, as well as evaluating the overall presentation of the financial statements.

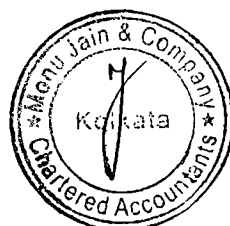
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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 March 31, 2017 and its profit & Loss and its cash flows for the year ended on that date.

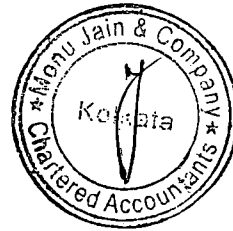
Report on other Legal and Regulatory Requirements

1. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as 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 accounts;
 - 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 written representations received from the directors as on 31st March, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017, 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, refer to our separate Report in "Annexure-A";and



- g) With respect to 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 litigation 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 Investor Education and Protection Fund by the Company.
 - (iv) The Company has provided requisite disclosures in its financial statements as to holdings as well as dealings in specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 and these are in accordance with the books of accounts maintained by the Company. Refer Note.29 to the financial statements.

For Monu Jain & Company
Chartered Accountants
FRN: 327900E



Monu Jain
Monu Jain
Partner

MRN:- 302721

Place: Kolkata

Date: The 25th Day of August, 2017

**“ANNEXURE A” to the Independent Auditor’s Report of even date on the Financial Statements of
“SIGNATURE VANIJYA PRIVATE LIMITED”**

**Report on the Internal Financial Controls under Clause (i) of Sub-Section 3 of Section 143 of the
Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of SIGNATURE VANIJYA PRIVATE LIMITED (“the Company”) as of March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls over financial reporting criteria established by the company considering the essentials components of internal control in Guidance Note on Audit of Internal Financial Controls over financial reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

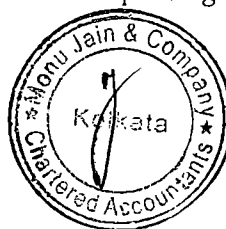
Our responsibility is to express an opinion on the company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (“the Guidance note”) and the standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial controls and, both issued by the Institute of Chartered Accountants of India. Those standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risks that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedure selected depends on the auditor’s judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial



statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of record that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;(2)provide reasonable assurance that transactions are recorded as necessary to permit preparations of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

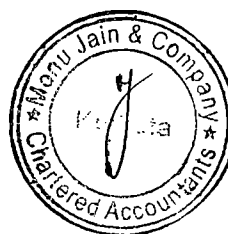
Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2017 based on the internal control over financial reporting criteria established by the company considering the essentials components of internal control stated in the Guidance Note on audit of Internal Financial controls over Financial Reporting Issued by the Institute of Chartered Accountants of India.

For, Monu Jain & Company
Chartered Accountants
FRN: 327900E




Monu Jain
Partner
MRN: 302721

Place: Kolkata

Date: 25th Day of August, 2017

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

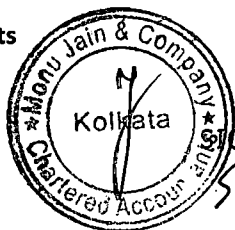
Balance Sheet as at 31 March, 2017

Particulars	Note No.	As at 31 March, 2017	As at 31 March, 2016
		₹	₹
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	100,000	100,000
(b) Reserves and surplus	4	952,690	(1,646,200)
		1,052,690	-1,546,200
2 Non-current liabilities			
(a) Other Long-Term Liabilities	5	33,215,130	27,490,668
		33,215,130	27,490,668
3 Current liabilities			
(a) Trade payables	6	1,332,452	845,308
(b) Other current liabilities	7	2,244,549	142,057
(c) Short-term provisions	8	-	-
		3,577,001	987,365
TOTAL		37,844,821	26,931,833
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	9	50,190	62,713
		50,190	62,713
(b) Non-current investments	10	6,963,468	6,963,468
(c) Deferred tax Assets (net)	27	1,630	790
(d) Long-term loans and advances	11	4,522,644	1,466,128
		11,487,742	8,430,386
2 Current assets			
(a) Inventories	12	22,399,607	14,515,682
(b) Trade Receivables	13	2,889,002	1,074,251
(c) Cash and cash equivalents	14	352,738	131,681
(d) Short-term loans and advances	15	400,259	2,563,763
(e) Other Current Assets	16	265,283	153,357
		26,306,889	18,438,734
TOTAL		37,844,821	26,931,833
Significant Accounting Policies	2		

See accompanying notes forming part of the financial statements

In terms of our report of even date

For Monu Jain & Co.
Chartered Accountants
FRN NO: - 327900E



MONU JAIN
(Partner)

Membership No. 302721

Place : Kolkata

Date :

For and on behalf of the Board of Directors
SIGNATURE VANIJYA PRIVATE LIMITED
CIN: U51900WB2010PTC151654

SIGNATURE VANIJYA PVT. LTD. SIGNATURE VANIJYA PVT. LTD.

Director

Director

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

Statement of Profit and Loss for the year ended 31 March, 2017

Particulars		Note No.	For the year ended 31 March, 2017	For the year ended 31 March, 2016
			₹	₹
A	CONTINUING OPERATIONS			
1	Revenue from operations	17	20,379,428	7,949,497
2	Other Income	18	606,860	2,746,240
3	Total revenue		20,986,288	10,695,737
4	Expenses			
	(a) Cancellation of Flat		-	8,800,165
	(b) Construction Expenses	19	3,053,556	3,044,140
	(c) Changes in inventories of work-in- progress and stock-in-trade	20	13,261,508	(2,523,650)
	(d) Employee benefits expense	21	763,621	2,383,711
	(e) Finance costs	22	80,891	422,790
	(f) Depreciation	9	12,523	15,648
	(g) Other expense	23	1,216,139	1,232,681
	Total expenses		18,388,238	13,375,485
5	Profit / (Loss) before tax (2 - 3)		2,598,050	-2,679,748
6	Tax expense:			
	(a) Current tax expense for current year		-	-
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	54,880
	(d) Net current tax expense		-	54,880
	(e) Deferred tax		(840)	(1,280)
			-840	53,600
7	Profit / (Loss) for the year (4 +5)		2,598,890	(2,733,348)
8	Earnings per share (of ₹ 10/- each):			
	(a) Basic & Diluted			
	(i) Continuing operations		259.89	-273.33
	Significant Accounting Policies	2		

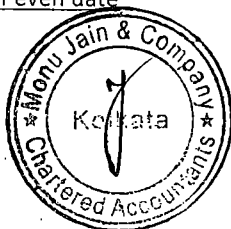
See accompanying notes forming part of the financial statements

In terms of our report of even date

For Monu Jain & Co.
Chartered Accountants
FRN NO: - 327900E

MONU JAIN
(Partner)
Membership No. 302721

Place : Kolkata

Date : 25th AUG 2017

For and on behalf of the Board of Directors
SIGNATURE VANIJYA PRIVATE LIMITED
CIN: U51900WB2010PTC151654

SIGNATURE VANIJYA PVT. LTD.

SIGNATURE VANIJYA PVT. LTD.

Director

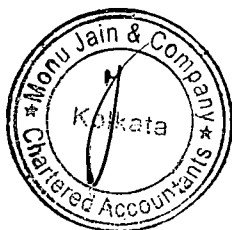
Director

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

Notes forming part of the financial statements for the year ended 31st March 2017

Note	Particulars
1 Corporate information	SIGNATURE VANIJYA PRIVATE LIMITED (the Company) is a private Limited company domiciled in india and incorporated under the provisions of the Companies Act,1956. The Company is engaged in the business of Real estate and Development of Property.
2 Significant accounting policies and Basis of accounting and preparation of financial statements	
2.1 Basis of accounting and preparation of financial statements	The Financial Statements are prepared under historical cost convention, on accrual basis, in accordance with the generally accepted accounting principles in India and to comply with the Accounting standards prescribed in the Companies (Accounting Standards) Rules, 2006 issued by the Central Government in exercise of the power conferred under sub-section (I) (a) of section 642 and the relevant provisions of the Companies Act, 1956 (the Act).
2.2 Use of estimates	The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the results of operations during the reporting periods. Although these estimates are based upon managements knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.
2.3 Inventories	Finished goods has been valued at cost or net realisable value which ever is lower
2.4 Tangible fixed assets	Fixed Assets (Gross Block) are stated at historical cost less accumulated depreciation and impairment (if any). Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.
2.5 Impairment of assets	The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.
2.6 Depreciation	Depreciation has been provided on written down value basis, at the rate determined with reference to the useful lives specified in Schedule II to the Companies Act, 2013.The impact of the change in useful life of fixed assets has been considered in accordance with the provision of Schedule II.
2.7 Claims	Expenditure incurred in respect of additional costs/delays is accounted when they are incurred. Claims made in respect thereof are accounted as income on receipt of Arbitration Award or acceptance by client or on receipt of evidence of reliability of award.



SIGNATURE VANIJYA PVT. LTD.

Sh. Ashish

Director

SIGNATURE VANIJYA PVT. LTD.

Sh. Neel

Director

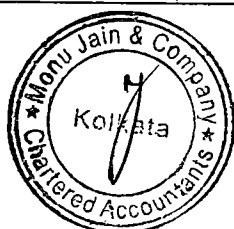
SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

Notes forming part of the financial statements for the year ended 31st March 2017

Note 2 Significant accounting policies (contd.)

Note	Particulars
2.8	<p>Revenue recognition</p> <p>a) Income and Expenditures are recognized on accrual basis.</p> <p>b) Other Income and Expenditures are recognized on accrual basis except statutory due if any.</p>
2.9	<p>Investments</p> <p>Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.</p> <p>Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.</p>
2.1	<p>Loans & advances</p> <p>Loans & Advances are stated after making provisions for doubtful debts.</p>
2.11	<p>Cost of construction</p> <p>Cost of constructed properties includes cost of land (including cost of development rights/land under agreement to purchase), estimated internal development costs, external development construction materials, which is charges to Profit & Loss account based on the percentage of revenue recognized as per accounting policy, in consonance with the concept of matching costs and revenue. Final adjustment is made upon completion of the specific project.</p>
2.12	<p>Taxes on income</p> <p>Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.</p> <p>Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</p>
2.13	<p>Provisions and contingencies</p> <p>A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.</p>
2.14	<p>Earnings per share</p> <p>Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) .</p>
2.15	<p>Employee Benefit</p> <p>Post employment benefit are offer long term employees benefit are recognized as on expenses in the Profit & Loss account for the year in which the payment for the same has been made.</p>



SIGNATURE VANIJYA PVT. LTD.

Director

SIGNATURE VANIJYA PVT. LTD.

Director

SIGNATURE VANIJYA PRIVATE LIMITED
CIN:U51900WB2010PTC151654
Notes forming part of the financial statements

Note 3 Share capital

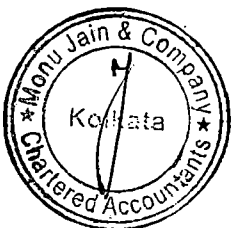
Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
Authorised : 1,20,000 Equity shares of Rs.10/-each.	1,200,000	1,200,000
Issued and Subscribed (10,000 Equity Shares of Rs. 10/- each fully paid up)	100,000	100,000
Total	100,000	100,000

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

Class of shares / Name of shareholder	As at 31 March, 2017		As at 31 March, 2016	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares:				
SHISHIR GUPTA	4950	49.50	4940	49.40
S K NASIR	5000	50.00	5000	50.00

Note 4 Reserves and surplus

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
<u>Surplus / (Deficit) in Statement of Profit and Loss</u>		
Opening balance	(1,646,200)	1,087,148
Add: Profit / (Loss) for the year	2,598,890	(2,733,348)
Less: Appropriation		
Total	952,690	(1,646,200)



SIGNATURE VANIJYA PVT. LTD.

Shishir

Director

SIGNATURE VANIJYA PVT. LTD.

Shishir

Director

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

Notes forming part of the financial statements

Note 5 Other Long-term liabilities

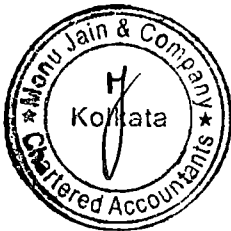
Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Trade Payables	84,739	84,739
(b) Allocation Payable to Landlord	16,262,791	4,500,000
(c) Advance from Customer	10,643,033	12,883,318
(d) Refundable Against Cancellation	6,174,567	9,972,611
(e) Security Deposit Refundable	50,000	50,000
Total	33,215,130	27,490,668

Note 6 Trade payables

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
Trade payables: Acceptances	1,332,452	845,308
Total	1,332,452	845,308

Note 7 Other current liabilities

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Other payables		
(i) TDS Payable	34,061	19,057
(ii) Audit Fees Payable	15,000	6,000
(iii) P.Tax Payable	850	800
(iv) Service Tax Payable	118,869	-
(v) Salary Payable	108,515	116,200
(vi) Other Payable	266,948	-
(vii) Excess Cheque issued	1,700,306	-
Total	2,244,549	142,057



SIGNATURE VANIJYA PVT. LTD.

Shishu Kumar

Director

SIGNATURE VANIJYA PVT. LTD.

Sh. N. C.

Director

SIGNATURE VANIJYA PRIVATE LIMITED
CIN:U51900WB2010PTC151654

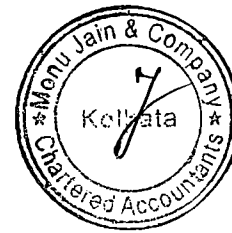
Note 9 Fixed Assets

Sl No	Tangible Assets	Gross Block			Depreciation				Net Block		
		Balance as at 1 April, 2016	Additions	Disposal	Balance as at 31 March, 2017	Balance as at 1 April, 2016	Depreciation for the year	Eliminated on disposal of assets	Balance as at 31 March, 2017	Balance as at 31 March, 2017	Balance as at 31 March, 2016
1	Plant & Equipment (Owned)	135,200	-	-	135,200	72,487	12,523	-	85,010	50,190	62,713
	Grand Total	135,200	-	-	135,200	72,487	12,523	-	85,010	50,190	62,713
	Previous Year	135,200	-	-	135,200	56,839	15,648	-	72,487	62,713	-

SIGNATURE VANIJYA PVT. LTD.

Shishir

Director



SIGNATURE VANIJYA PVT. LTD.

Sh H C

Director

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

Notes forming part of the financial statements

Note 8 Short term Provisions

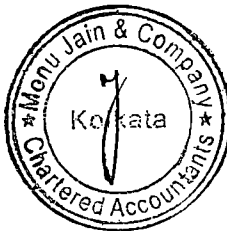
Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Provision - Others:		
(i) Provision for tax (net of advance tax)	-	-
Total	-	-

Note 10 Non Current Investment

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Land at Hatiara (Doba land 8 cottah 16 chittak and 54 square feet at Rajarhat)	2,935,868	2,935,868
(b) Land at Hatiara (Fortune II) (Doba land 8 cottah 16 chittak and 54 square feet at Rajarhat)	2,735,000	2,735,000
(c) Land at Reckjoani (Land measure 2 cottah at mouza Reckjoani dag no 203)	1,292,600	1,292,600
Total	6,963,468	6,963,468

Note 11 Long-term loans and advances

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Security deposits Unsecured, considered good	4,522,224	1,462,128
(b) Loans & Advances to Employees Unsecured, considered good	420	4,000
Total	4,522,644	1,466,128



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Notes forming part of the financial statements

Note 12 Inventories

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Finished goods (At lower of estimated cost and net relisable value)	1,254,174	14,515,682
(b) Construction Work-in-progress (Project Development Expenditure)	21,145,433	-
Total	22,399,607	14,515,682

Note 13 Trade Receivables

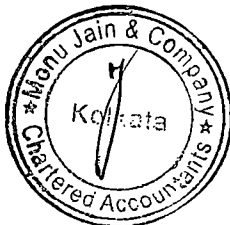
Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
Trade receivables outstanding for a period less than six months from they were due for payment Unsecured, considered good	2,889,002	1,074,251
Total	2,889,002	1,074,251

Note 14 Cash and cash equivalents

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Cash on hand	85,802	90,134
(b) Balances with banks (i) In current accounts	266,936	41,547
(c) Cheque on hand	-	-
Total	352,738	131,681

Note 15 Short-term loans and advances

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Advances recoverable in cash or kind or for value to be received Unsecured, considered good	115,190	2,493,613
(b) Advance income tax (net of provisions) (As at 31 March, 2016) - Unsecured, considered good.	285,069	70,150
Total	400,259	2,563,763



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Notes forming part of the financial statements

Note 16 Other Current Assets

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Others:- Service Tax Receivable	265,283	153,357
Total	265,283	153,357

Note 17 Revenue from Operations

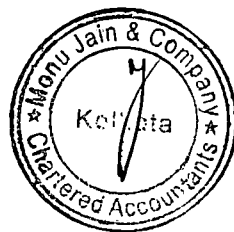
Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
Sale of Flats	20,004,733	7,066,200
Sale of Shop	-	-
Other Operating Revenue	374,695	883,297
Total	20,379,428	7,949,497

Note 18 Other Income

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
Other Charges Received	-	-
Misc. Income	-	-
Other Non Operating Revenue	606,860	2,746,240
Total	606,860	2,746,240

Note 19 Construction expenses

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
Land & development expenses	-	-
Building Materials	2,191,556	281,555
Construction Expenses	-	1,082,036
Site Expenses	379,710	665,259
Labour Charges	482,290	1,015,290
Total	3,053,556	3,044,140



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Notes forming part of the financial statements

Note 20 Changes in Inventories of Work-In-Progress and Finished goods

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
<u>Inventories at the end of the year:</u>		
Finished Goods	1,254,174	14,515,682
Work-in-progress	-	-
	1,254,174	14,515,682
<u>Inventories at the beginning of the year:</u>		
Finished Goods	14,515,682	11,992,032
Work-in-progress	-	-
	14,515,682	11,992,032
Total	13,261,508	(2,523,650)

Note 21 Employee benefits expense

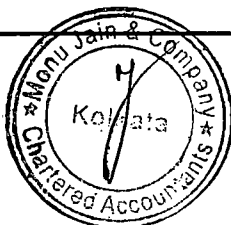
Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Salaries and Wages	763,621	2,300,360
(b) Staff Welfare	-	83,351
Total	763,621	2,383,711

Note 22 Finance costs

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
(a) Interest expense on:		
Interest on Loan	73,000	420,000
Interest and Penalty	2,331	246
(b) Others		
Bank charges & Others	5,560	2,544
Total	80,891	422,790

Note 23 Other expenses

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
Brokerage & Commission	-	530,800
Business Promotion Expenses	64,590	29,930
Communication	-	9,200
Electrical Charges	631,707	30,194
Freight & Hire Charges	14,140	6,676
Legal and Professional	164,318	22,928
Miscellaneous Expenses	88,340	137,519
Payments to Auditors	15,000	6,000
Printing and Stationery	20,753	9,100
Rates and Taxes	10,556	8,760
Rent	120,000	120,000
Repairs and Maintenance	500	98,550
Security & Service Charges	59,134	170,522
Travelling and Conveyance	27,101	52,502
Total	1,216,139	1,232,681



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Notes forming part of the financial statements

Note 24 Additional information to the financial statements

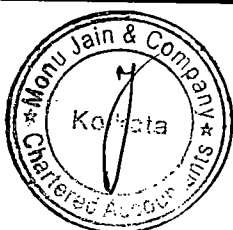
Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

- i) The Company is not providing any information from the suppliers with regard to applicability of Micro, Small and Medium Enterprises Development Act, 2006
ii) The managements of the company inform the auditor that the Company does not owe to any small scale industrial units amounts exceeding ₹ 1,00,000/- which is outstanding for more that 30 days at the Balance Sheet date .

Note 25 Details of related party

<u>NAME</u>	<u>RELATION</u>	
IMRAN REALESTATE COMPANY	Enterprises owned or significantly influenced by key management personnel or their relatives.	
R.N.NIRMAN COMPANY	Enterprises owned or significantly influenced by key management personnel or their relatives.	
REALTECH NIRMAN PRIVATE LIMITED	Enterprises owned or significantly influenced by key management personnel or their relatives.	
VINITA GUPTA	Enterprises owned or significantly influenced by key management personnel or their relatives.	
SHISHIR GUPTA	Key Manegment person	
SK NASIR	Key Manegment person	

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
<u>A) SALE OF LAND</u>		
REALTECH NIRMAN PRIVATE LIMITED	3,899,360	-
<u>B) RENT PAID</u>		
SUNAINA GUPTA	-	-
SHISHIR GUPTA HUF	120,000	120,000
<u>C) LOAN TAKEN AND REPAYMENTS THEREOFF:</u>		
<u>AMOUNT TAKEN</u>		
REALTECH NIRMAN PRIVATE LIMITED	16,028,391	15,440,327
SHISHIR GUPTA	-	600,000
<u>AMOUNT GIVEN</u>		
REALTECH NIRMAN PRIVATE LIMITED	16,028,391	15,087,900
SHISHIR GUPTA	980,000	1,700,000
<u>D) BALANCES OUTSTANDING AT THE END OF THE YEAR</u>		
<u>SHORT-TERM LOANS AND ADVANCES</u>		
SHISHIR GUPTA	-	980,000



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Director

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Director

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Notes forming part of the financial statements

Note 26. Earning Per share(AS 20)

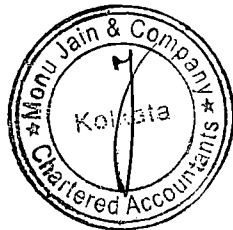
Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
	₹	₹
Earnings Per Share		
Basic		
<u>Continuing Operations</u>		
Net profit / (loss) for the year from continuing operations		
Weighted average number of equity shares	2,598,890	(2,733,348)
Par value per share	10,000	10,000
	10	10
Earnings per share from continuing operations - Basic	259.89	-273.33

Note 27 Deferred tax (liability)/asset

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
Deferred tax (liability) / asset		
<u>Tax effect of items constituting deferred tax liability</u>		
On difference between book balance and tax balance of fixed assets	790	(490)
Tax effect of items constituting deferred tax liability		
<u>Tax effect of items constituting deferred tax assets</u>		
On difference between book balance and tax balance of fixed assets	790	(490)
Tax effect of items constituting deferred tax assets		
	840	1,280
Net deferred tax (liability) / asset		
	1,630	790

Note 28 Previous year's figures

Particulars
Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.



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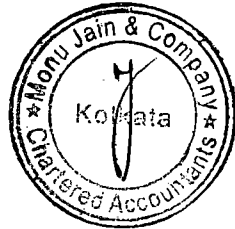
Notes forming part of the financial statements

NOTE:29

DISCLOSURE IN RESPECT OF SPECIFIED BANK NOTES HELD AND TRANSACTED :-

Particulars	Specified Bank Note (SBNs)	Other denomination notes & coins	Total
Closing cash in hand on 08.11.2016	1,100,000	553,702	1,653,702
<u>Transaction between 09.11.2016 to</u>			
Add : Withdrawal from Bank accounts	-	320,000	320,000.00
Add : Receipts for Permitted transaction	-	16,394	16,394.00
Add : Receipts for Non - Permitted	-	-	-
Less : paid for Permitted transactions	-	178,141	178,141.00
Less : paid for Non - Permitted	-	-	-
Less : Deposited in Bank Account	1,100,000	-	1,100,000
Closing cash in hand as on 30.12.2016	-	711,955	711,955

The disclosure with respect to "Non-Permitted Payment" 'Amount defined for normal office expenses during the period only



SIGNATURE VANIJYA PVT. LTD.

Shishu
Director

SIGNATURE VANIJYA PVT. LTD.

Sh No
Director

