

**NEHA AGARWAL & COMPANY  
CHARTERED ACCOUNTANTS**

10, BUROSHIVTALLA MAIN ROAD,  
SHIV SHAKTI APARTMENT, 1<sup>ST</sup> FLOOR  
KOLKATA – 700038  
Email ID: [nehaagarwal.ca@gmail.com](mailto:nehaagarwal.ca@gmail.com)  
Phone No: 9874587881

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**INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS OF PRIMARC PROJECTS REALTY PRIVATE LIMITED (Formerly Known as MCK PGE INFRASTRUCTURE PRIVATE LIMITED)**

**Report on the Financial Statements**

We have audited the accompanying financial statements of PRIMARC PROJECTS REALTY PRIVATE LIMITED (Formerly Known as MCK PGE INFRASTRUCTURE PRIVATE LIMITED) ("the company"), which comprise the Balance Sheet as at 31 March 2018 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 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 judgments 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 matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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 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 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 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, 2018, 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 2016 ("the order") Issued by the Central Government of India in Terms of Sub Section (11) of Section 143 of the Act, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company, this Report does not include a statement on the matters specified in the paragraph 3 and 4 of the Order.
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 and the Statement of Profit and Loss dealt 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 written representations received from the directors as on 31 March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018, from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
    - i. The Company has no pending litigations.
    - ii The Company did not have any long-term contracts including derivatives contracts as at March 31 2018.
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For Neha Agarwal & Co.**

**CHARTERED ACCOUNTANTS**

(ICAI Reg. No. 328356E)

*Neha Agarwal*

(Neha Agarwal)

**PROPRIETOR**

M. No. – 068887



Place: Kolkata

Dated: The 31<sup>st</sup> day of August, 2018



**NEHA AGARWAL & COMPANY  
CHARTERED ACCOUNTANTS**

10, BUROSHIVTALLA MAIN ROAD,  
SHIV SHAKTI APARTMENT, 1<sup>ST</sup> FLOOR  
KOLKATA – 700038  
Email ID: [nehaagarwal.ca@gmail.com](mailto:nehaagarwal.ca@gmail.com)  
Phone No: 9874587881

**ANNEXURE “A” TO THE INDEPENDENT AUDITORS’S REPORT**

**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 PRIMARC PROJECTS REALTY PRIVATE LIMITED (Formerly Known as MCK PGE INFRASTRUCTURE PRIVATE LIMITED) ("the Company") as of 31<sup>st</sup> March, 2018 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 based on the internal control over financial reporting criteria established by the Company considering the essential 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 ('ICAI'). 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 the 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.

**Auditors’ 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, 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 risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

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.



### **Meeting 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 records 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 preparation of financial statements in accordance with generally accepted accounting principles, and that receipts, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 to 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 31<sup>st</sup> March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential 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 Neha Agarwal & Co.

CHARTERED ACCOUNTANTS

(ICAI Reg. No. 328356E)

*Neha Agarwal*

(Neha Agarwal)

**PROPRIETOR**

M. No. – 068887



Place: Kolkata

Dated: The 31<sup>st</sup> day of August, 2018



**PRIMARC PROJECTS REALTY PRIVATE LIMITED**  
**Formerly Known as MCK - PGE INFRASTRUCTURE PRIVATE LIMITED**  
CIN: U45203WB2006PTC111701  
**BALANCE SHEET AS AT 31ST MARCH, 2018**

(Amt. in Rs.)

SL NO.	PARTICULARS	NOTE NO.	As at 31-03-2018	As at 31-03-2017
<b>I</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
	<b><u>1) SHAREHOLDERS FUNDS</u></b>			
	(a) Share Capital	2	1,00,000	1,00,000
	(b) Reserves And Surplus	3	19,68,941	18,08,906
			<b>20,68,941</b>	<b>19,08,906</b>
	<b><u>2) CURRENT LIABILITIES</u></b>			
	(a) Other Current Liabilities	4	28,24,132	28,80,088
	(b) Short Term Provisions	5	21,696	5,316
			<b>28,45,828</b>	<b>28,85,404</b>
			<b>49,14,770</b>	<b>47,94,310</b>
<b>II</b>	<b><u>ASSETS</u></b>			
	<b><u>1) NON-CURRENT ASSETS</u></b>			
	(a) Non-Current Investments	6	35,00,000	35,00,000
			<b>35,00,000</b>	<b>35,00,000</b>
	<b><u>2) CURRENT ASSETS</u></b>			
	(a) Cash And Bank Balances	7	21,704	17,689
	(b) Short Term Loans and AdvancesLoans	8	13,93,066	12,76,621
			<b>14,14,770</b>	<b>12,94,310</b>
			<b>49,14,770</b>	<b>47,94,310</b>
	<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		
	Accompanying notes form integral part of the financial statements			

As per our report of even date  
**For Neha Agarwal & Company**  
**Chartered Accountants**  
Regn No. 328356E

*Neha Agarwal*

**Proprietor**  
Membership No. 068887



Place : Kolkata

Dated : 31st August, 2018

For and on behalf Of the Board

*Anand Agarwal*

**Anand Agarwal**  
**DIRECTOR**

DIN :- 02581973

*Anshita Agarwal*

**Anshita Agarwal**  
**DIRECTOR**

DIN :- 08134162

**PRIMARC PROJECTS REALTY PRIVATE LIMITED**

Formerly Known as MCK - PGE INFRASTRUCTURE PRIVATE LIMITED

CIN: U45203WB2006PTC111701

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2018**

(Amt. in Rs.)

Sl. No.	PARTICULARS	NOTE NO.	Year Ended 31-03-2018	Year Ended 31-03-2017
I	<b>INCOME:</b>			
	Other Income	9	1,80,361	3,01,188
	<b>Total Revenue</b>		<b>1,80,361</b>	<b>3,01,188</b>
II	<b>EXPENSES:</b>			
	Other Expenses	10	12,545	10,849
	<b>Total Expenses</b>		<b>12,545</b>	<b>10,850</b>
	<b>PROFIT BEFORE TAX (I-II)</b>		<b>1,67,817</b>	<b>2,90,338</b>
	Current Tax		21,695	5,316
	Mat Credit Entitlement		13,914	-
	<b>PROFIT AFTER TAX</b>		<b>1,60,035</b>	<b>2,85,022</b>
	Earnings Per Equity Share [Nominal Value Of Share - Rs. 10] Basic & Diluted	11	16.00	28.50
	<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		
	Accompanying notes form integral part of the financial statements			

As per our report of even date  
**For Neha Agarwal & Company**  
 Chartered Accountants  
 Regn No. 328356E

*Neha Agarwal*

**Proprietor**  
 Membership No. 068887

Place : Kolkata  
 Dated : 31st August, 2018



For and on behalf Of the Board

*Anand Agarwal*

**Anand Agarwal**  
 DIRECTOR

DIN :- 02581973

*Anshita Agarwal*

**Anshita Agarwal**  
 DIRECTOR

DIN :- 08134162

**PRIMARC PROJECTS REALTY PRIVATE LIMITED**  
**Formerly Known as MCK - PGE INFRASTRUCTURE PRIVATE LIMITED**  
CIN: U45203WB2006PTC111701

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**a Basis of preparation of financial statements:**

(i) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company.

(ii) The Company is a Small and Medium Sized Company(SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act,1956. Accordingly the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

(iii) The financial statements are prepared to comply in all material respects with the accounting standards notified by the Companies (Accounting Standards) Rules, 2006 and the relevant provisions of the Companies Act, 2013.

(iv) The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognised in the period in which the results are known / materialized.

**b Revenue Recognition:**

(i) Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

(ii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

**c Investments:**

Investments classified as long-term are stated at cost. Provision is made to recognize any diminution other than temporary in the value of such investments. Current investments are carried at lower of cost and fair value.

**d Borrowing Costs**

(i) Borrowing costs that are directly attributable to the acquisition of qualifying capital assets are capitalized for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use.

(ii) Other Borrowing costs are recognised as expense in the period in which they are incurred.



PRIMARC PROJECTS REALTY PVT. LTD.

*Neel Agarwal*  
Director/ Authorised Signatory

PRIMARC PROJECTS REALTY PVT. LTD.

*Prabhat*  
Director/ Authorised Signatory



**PRIMARC PROJECTS REALTY PRIVATE LIMITED**  
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CIN: U45203WB2006PTC111701

**e** **Taxes on Income:**

Tax expense comprises of current tax and deferred tax.

(i) Current income tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws. In case of tax payable as per provisions of Minimum Alternative Tax (MAT) under section 115JB of the Income Tax Act, 1961, deferred MAT credit entitlement is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period.

(ii) Deferred Tax arising on account of "timing differences" and which are capable of reversal in one or more subsequent periods is recognised, using the tax rates and tax laws that are enacted or substantively enacted. Deferred tax asset is recognised only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

**f** **Earnings per Share:**

(i) Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

(ii) For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

**g** **Provisions, Contingent Liabilities and Contingent Assets**

(i) A provision is recognized when the company has a present obligation as a result of past event 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.

(ii) Contingent Liabilities are not provided for in the accounts and are shown separately in the Notes on Account.

(iii) Contingent Assets are neither recognized nor disclosed in the financial statements.

**h** **Prior Period Items**

Significant items of Income & Expenditure which relate to prior accounting periods, other than those occasioned by events occurring during or after the close of the year and which are treated as relating to the current year, are accounted for in the Profit and Loss Account under the head "Prior Period Items".



PRIMARC PROJECTS REALTY PVT. LTD.

*Hard Agarwal*  
Director/ ~~Authorised Signatory~~

PRIMARC PROJECTS REALTY PVT. LTD.

*Shubh*  
Director/ ~~Authorised Signatory~~



**PRIMARC PROJECTS REALTY PRIVATE LIMITED**  
Formerly Known as MCK - PGE INFRASTRUCTURE PRIVATE LIMITED  
CIN: U45203WB2006PTC111701  
**NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

	(Amt. in Rs.)	
	31-03-2018	31-03-2017
<b>NOTE 2 - SHARE CAPITAL</b>		
<b>Authorised:</b>		
1,00,000 Equity Shares of Rs. 10/- each	10,00,000	10,00,000
<b>Issued, Subscribed &amp; Paid Up</b>		
10,000 Equity Shares of Rs. 10/- each fully paid up	1,00,000	1,00,000
	<u>1,00,000</u>	<u>1,00,000</u>

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

	31-03-2018		31-03-2017	
	Number	Amt in Rs.	Number	Amt in Rs.
<b>Equity Shares</b>				
At the Beginning of the Period	10,000	1,00,000	10,000	1,00,000
Issued During the Period	-	-	-	-
At the End of the Period	<u>10,000</u>	<u>1,00,000</u>	<u>10,000</u>	<u>1,00,000</u>

**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 shares is entitled to one vote per share. The company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the share holders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion to the number of equity shares held by the share holders.

**c Details of shareholders holding more than 5% shares in the company**

	31-03-2018		31-03-2017	
	Number	% holding	Number	% holding
<b>Equity shares of Rs 10 each fully paid</b>				
Mahesh Pansari	5,000	50%	5,000	50%
Siddharth Pansari	5,000	50%	5,000	50%



PRIMARC PROJECTS REALTY PVT. LTD.

*Neel Agarwal*  
Director/ ~~Authorised Signatory~~

PRIMARC PROJECTS REALTY PVT. LTD.

*Pulkit*  
Director/ ~~Authorised Signatory~~

**PRIMARC PROJECTS REALTY PRIVATE LIMITED**  
Formerly Known as MCK - PGE INFRASTRUCTURE PRIVATE LIMITED  
CIN: U45203WB2006PTC111701  
**NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

	(Amt. in Rs.)	
	31-03-2018	31-03-2017
<b>NOTE 3 - RESERVES AND SURPLUS</b>		
<b>Surplus (Balance in the Statement of Profit &amp; Loss)</b>		
Balance as per last Financial Statement	18,08,906	15,23,884
Profit for the year	1,60,035	2,85,022
Closing Balance	<b>19,68,941</b>	<b>18,08,906</b>

	(Amt. in Rs.)	
	31-03-2018	31-03-2017
<b>NOTE 4 - OTHER CURRENT LIABILITIES</b>		
MCK PGE Projects LLP (Current)	28,21,632	28,75,588
Other Payables	2,500	4,500
	<b>28,24,132</b>	<b>28,80,088</b>

	(Amt. in Rs.)	
	31-03-2018	31-03-2017
<b>NOTE 5 - SHORT TERM PROVISIONS</b>		
Provision for Taxation	21,696	5,316
	<b>21,696</b>	<b>5,316</b>

	(Amt. in Rs.)	
	31-03-2018	31-03-2017
<b>NOTE 6 - NON-CURRENT INVESTMENTS</b>		
Investment in LLP:		
- MCK PGE Projects LLP (Capital Account)	35,00,000	35,00,000
	<b>35,00,000</b>	<b>35,00,000</b>

	(Amt. in Rs.)	
	31-03-2018	31-03-2017
<b>NOTE 7 - CASH AND BANK BALANCES</b>		
<b>Cash &amp; Cash Equivalents</b>		
(A) Cash In Hand (as certified)	4,226	4,226
(B) Balances With Banks		
In Current Accounts	17,478	13,463
	<b>21,704</b>	<b>17,689</b>

	(Amt. in Rs.)	
	31-03-2018	31-03-2017
<b>NOTE 8 - SHORT TERM LOANS AND ADVANCES</b>		
{Unsecured, considered good}		
Loans	13,66,511	12,72,746
TDS Receivable	12,641	3,875
MAT Credit Entitlement	13,914	-
	<b>13,93,066</b>	<b>12,76,621</b>

	(Amt. in Rs.)	
	31-03-2018	31-03-2017
<b>NOTE 9 - OTHER INCOME</b>		
Profit from MCK PGE Projects LLP	53,955	2,62,443
Interest on Loan	1,26,406	38,745
	<b>1,80,361</b>	<b>3,01,188</b>



PRIMARC PROJECTS REALTY PVT. LTD.  
*Neel Agarwal*  
Director/ Authorised Signatory

PRIMARC PROJECTS REALTY PVT. LTD.  
*Debi*  
Director/ Authorised Signatory



**PRIMARC PROJECTS REALTY PRIVATE LIMITED**  
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CIN: U45203WB2006PTC111701  
**NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

	(Amt. in Rs.)	
	31-03-2018	31-03-2017
<b>NOTE 10 - OTHER EXPENSES</b>		
Filing Fees	2,100	1,744
Rates & Taxes	4,300	3,750
Bank Charges	1,055	316
Auditor's Remuneration (Refer note (a) given below)	2,500	2,500
General Expenses	90	39
Professional Tax	2,500	2,500
	<b>12,545</b>	<b>10,849</b>

**a Auditors Remuneration:**

a) As Audit Fees	2,500	2,500
<b>Total</b>	<b>2,500</b>	<b>2,500</b>

**NOTE 11 - EARNINGS PER SHARE**

PARTICULARS	31-03-2018	31-03-2017
Weighted average number of Equity Shares outstanding during the year	10,000	10,000
Number of Shares considered as weighted average shares and potential shares outstanding for calculation of Diluted Earnings Per Share	10,000	10,000
Profit after Tax attributable to Equity Shareholders (Rs. )	1,60,035	2,85,022
Nominal Value of Ordinary Shares (Rs.)	10 /-	10 /-
Earnings Per Share (Basic) (Rs.)	<b>16.00</b>	28.50
Earnings Per Share (Diluted) (Rs.)	<b>16.00</b>	28.50

**NOTE 12**

In the opinion of the Board of Directors, the Current Assets, Loans & Advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the accounts. Adequate provisions have been made for all known losses and liabilities.

**NOTE 13 - RELATED PARTY DISCLOSURE**

**List of Relatives**

**a) Key Managerial personnel**

Name	Designation
Rakesh Kumar Bengani	Director
Anand Agarwal	Director



PRIMARC PROJECTS REALTY PVT. LTD.

*head Agarwal*  
Director/ ~~Authorised Signatory~~

PRIMARC PROJECTS REALTY PVT. LTD.

*[Signature]*  
Director/ ~~Authorised Signatory~~

**PRIMARC PROJECTS REALTY PRIVATE LIMITED**

Formerly Known as MCK - PGE INFRASTRUCTURE PRIVATE LIMITED

CIN: U45203WB2006PTC111701

**NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

**b) Enterprises over which Key Managerial Personnel have significant influence**

Pge Info Solutions Private Limited  
Pge Properties Private Limited  
Adhrit Towers Private Limited  
Vamadev Agencies Private Limited  
Bhairavkripa Vintrade Private Limited  
Bhairavkripa Distributor Private Limited  
Bhairavkripa Developers Private Limited  
Bhairavkripa Commosale Private Limited  
Anika Buildtech Private Limited  
Abhedha Conclave Private Limited  
Akul Township Private Limited  
Bhargava Complex Private Limited  
Ditya Procon Private Limited  
Naksha Enclave Private Limited  
Prajna Realbuild Private Limited  
Atiksh Buildhomes Private Limited  
Wimco Management & Sales Private Limited

Transactions	2017-18	2016-17
During the Year	Nil	Nil
Balances as at year end	Nil	Nil

**NOTE 14**

Previous year's figures have been reworked, re-grouped, re-arranged and reclassified, wherever considered necessary. Accordingly amounts and other disclosures for the preceding year are included as an integral part of the current year financial Statements and are to be read in relation to the amounts and other disclosures relating to the current year.

As per our report of even date

**For Neha Agarwal & Company**

**Chartered Accountants**

Regn No. 328356E

*Neha Agarwal*

**Proprietor**

Membership No. 068887

Place : Kolkata

Dated : 31st August, 2018



For and on behalf of the Board

*Anand Agarwal*  
**Anand Agarwal**

**DIRECTOR**

DIN :- 02581973

*Anshita Agarwal*  
**Anshita Agarwal**

**DIRECTOR**

DIN :- 08134162