

h) Earning Per Share:

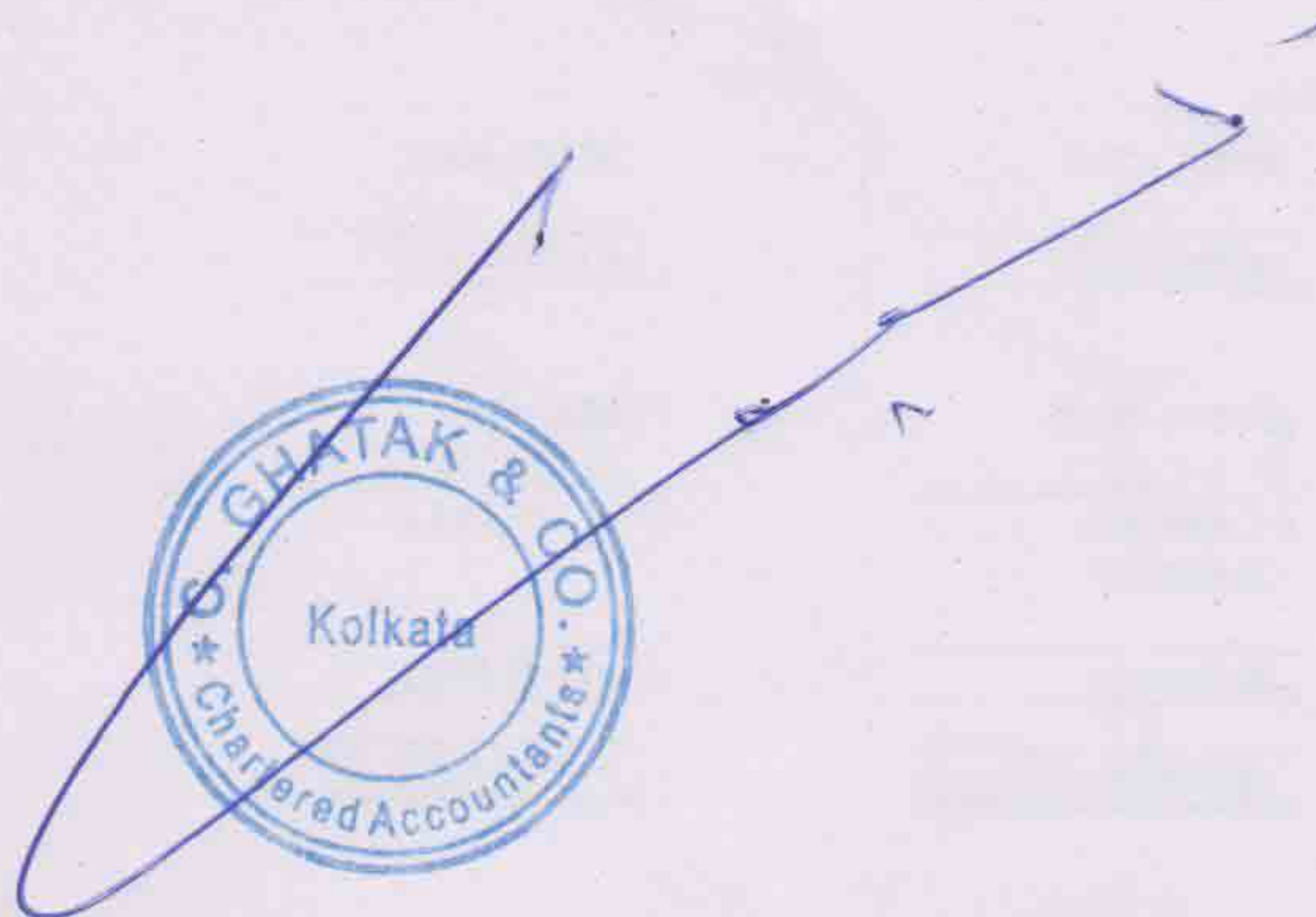
Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

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.

i) Contingent Liabilities and Contingent Assets:

The provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

j) Previous Year Figures have been regrouped or rearranged wherever considered necessary.



NEELKANTH NIRMAN PRIVATE LIMITED

	As at 31.03.2015	As at 31.03.2014
Note No:- 2. Share Capital		
Authorised		
2,50,000 (2,50,000) Equity Shares of Rs. 10/- each	2,500,000.00	2,500,000.00
Issued, Subscribed & Paid Up :		
2,43,475 (2,43,475) Equity Shares of Rs. 10/- each	2,434,750.00	2,434,750.00
	<u>2,434,750.00</u>	<u>2,434,750.00</u>

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

Equity Shares	As at 31.03.2015		As at 31.03.2014	
	Nos	Amount In Rs	Nos	Amount In Rs
At the beginning of the period	243,475	2,434,750	243,475	2,284,750
Issued during the period:- Private Placements	-	-	-	-
Issued during the period:- Bonus Issue	-	-	-	-
Outstanding at the end of the period	243,475	2,434,750	243,475	2,284,750

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. 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 amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Details of shareholders holding more than 5% shares in the company
Equity shares of Rs. 10 each fully paid

Name of the ShareHolder	As at 31.03.2015		As at 31.03.2014	
	Nos	% of Holding	Nos	% of Holding
Brijesh Kumar Agarwal	36,125	14.84	36,125	14.84
Nagarjuna Textile (I) Pvt Ltd	12,500	5.13	12,500	5.13
Globe Stock & Securities Ltd	33,750	13.86	33,750	13.86
Rajeev Trading Co Pvt Ltd	16,250	6.67	16,250	6.67
Sandeep Kumar Jaiswal	14,475	5.95	14,475	5.95
Saraswati Devi Agarwal	13,750	5.65	13,750	5.65
Asha Devi Agarwal	72,500	29.78	72,500	29.78
Coorg Commodities Pvt Ltd	15,000	6.16	15,000	6.16

Note No:-3. Reserve & Surplus

Securities Premium Account		
Balance as per the last financial statements	7,004,250.00	7,004,250.00
Add: On Issue of Equity Shares	-	-
Closing Balance	<u>7,004,250.00</u>	<u>7,004,250.00</u>
Net Surplus in the Statement of Profit and Loss		
Balance as per last financial statements	179,643.99	(3,103,310.79)
Profit for the year	2,667,220.15	2,782,345.78
Add : MAT Credit Entitlement (31/03/2014)	2,846,864.14	(320,965.01)
	-	500,609.00
Net surplus/Deficit in the statement of profit and loss	<u>2,846,864.14</u>	<u>179,643.99</u>
Total Reserve and Surplus	<u>9,851,114.14</u>	<u>7,183,893.99</u>

Note No:- 4. Long Term Borrowings

Term Loans From Bank		
Car Loan form ICICI Bank	386,432.00	543,153.00
	<u>386,432.00</u>	<u>543,153.00</u>

Note No:- 5. Short Term Borrowings

Loan From Others		
Unsecured	35,790,524.00	37,708,132.00
	<u>35,790,524.00</u>	<u>37,708,132.00</u>

Note No:- 6. Trade Payables

Total outstanding dues of other than Micro and Small Enterprise	2,653,399.00	1,943,223.00
	<u>2,653,399.00</u>	<u>1,943,223.00</u>

Note No:- 7. Other Current Liabilities

Advance for Flat Booking	207,824,664.11	154,906,954.11
Audit Fees Payable	15,000.00	15,000.00
TDS Payable	335,367.00	408,435.00
Others	2,020,620.00	2,485,890.00
	<u>210,195,651.11</u>	<u>157,816,279.11</u>

Note No:- 8. Short Term Provisions

Provision For Taxation	1,990,807.00	1,145,895.00
	<u>1,990,807.00</u>	<u>1,145,895.00</u>



NEELKANTH NIRMAN (PVT.) LTD.

A.P. Agarwal
Director

NEELKANTH NIRMAN (PVT.) LTD.

A.P. Agarwal
Director

NEELKANTH NIRMAN PRIVATE LIMITED

Note No:- 9. Fixed Assets

NAME OF ASSET	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 01.04.2014	Additions	Deduct/ Adjust	As at 31.03.2015	Upto 31.03.2014	For the year	On Deduct /Adjust	Depreciation Upto 31.03.2015	As at 31.03.2015	As at 31.03.2014
<u>Tangible Assets</u>										
Office	4,100,000.00	2,310,000.00	-	6,410,000.00	-	-	-	-	6,410,000.00	4,100,000.00
Motor Car	1,806,620.00	-	-	1,806,620.00	781,002.00	270,872.00	-	1,051,874.00	754,746.00	1,025,618.00
Computer	272,983.00	-	-	272,983.00	113,762.00	120,155.00	-	233,917.00	39,066.00	159,221.00
Generator	58,500.00	-	-	58,500.00	16,867.00	8,265.00	-	25,132.00	33,368.00	41,633.00
Motor Bike	278,956.00	63,000.00	-	341,956.00	90,310.00	69,004.00	-	159,314.00	182,642.00	188,646.00
Pump Set	34,977.00	-	-	34,977.00	10,442.00	4,860.00	-	15,302.00	19,675.00	24,535.00
Air Conditioner	88,500.00	-	-	88,500.00	13,347.00	13,765.00	-	27,112.00	61,388.00	75,153.00
Refrigerator	21,700.00	-	-	21,700.00	5,523.00	2,953.00	-	8,476.00	13,224.00	16,177.00
Furniture & Fixture	570,142.00	-	-	570,142.00	44,671.00	145,346.00	-	190,017.00	380,125.00	525,471.00
Total	7,232,378.00	2,373,000.00	-	9,605,378.00	1,075,924.00	635,220.00	-	1,711,144.00	7,894,234.00	6,156,454.00

NEELKANTH NIRMAN (PVT.) LTD.

(Signature)
Director



NEELKANTH NIRMAN (PVT.) LTD.

(Signature)
Director

NEELKANTH NIRMAN PRIVATE LIMITED

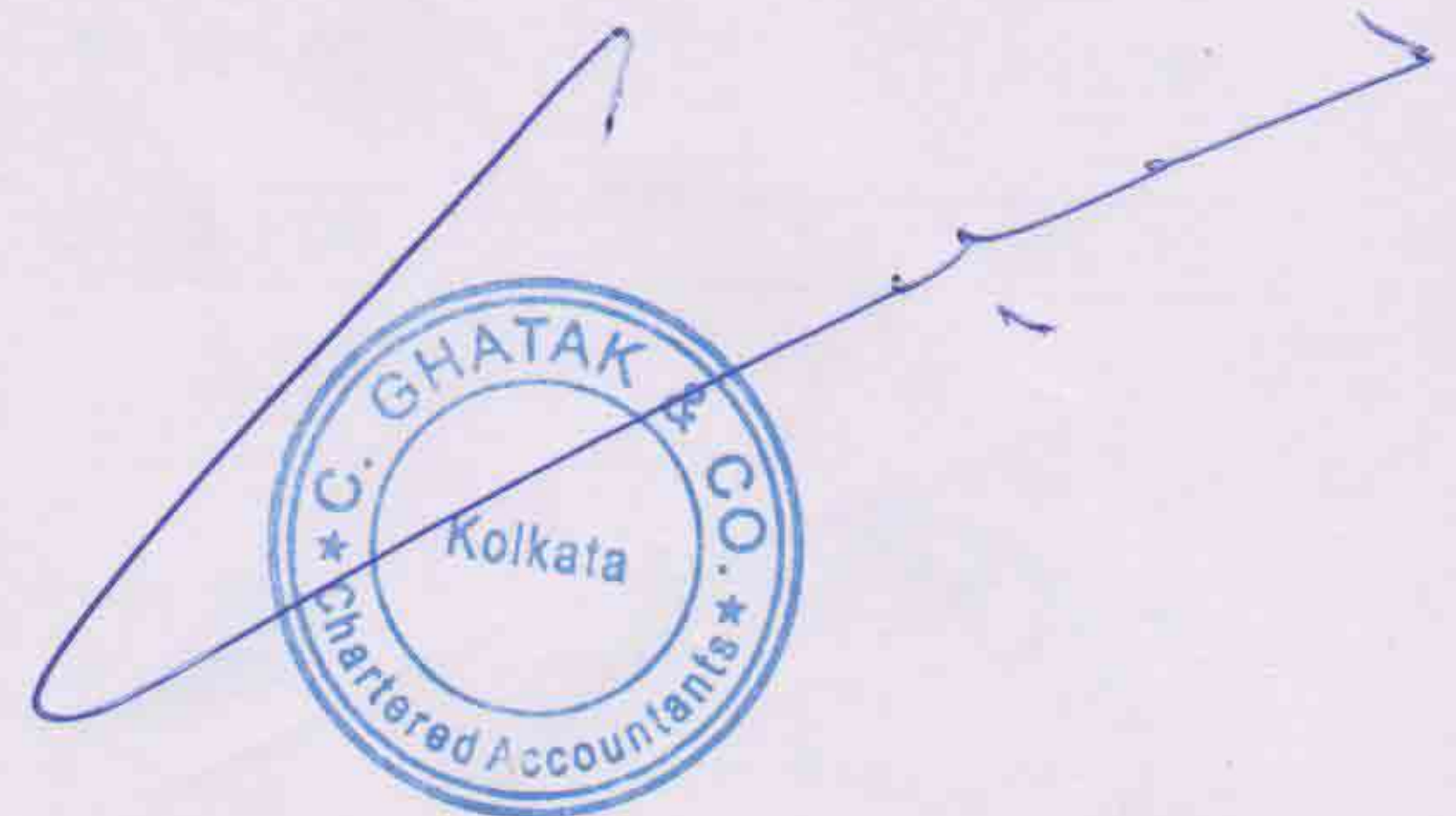
	As at 31.03.2015	As at 31.03.2014
<u>Note No:-10. Long Term Loans and Advances</u>		
Security Deposits		
Unsecured, considered good	37,499.00	37,499.00
MAT Credit Entitlement	1,197,270.00	1,197,270.00
	1,234,769.00	1,234,769.00
<u>Note No:- 11. Inventories</u>		
Work In Progress	219,928,452.76	168,870,267.76
	219,928,452.76	168,870,267.76
<u>Note No:-12. Trade Receivables</u>		
Trade Receivables outstanding for a period exceeding six from the due date		
Unsecured, considered good	161,628.00	228,200.00
Other Trade Receivables	-	-
Unsecured, considered good		
	161,628.00	228,200.00
<u>Note No:-13. Cash and Cash Equivalents</u>		
Cash and Bank Balances		
Balances with Banks		
In Current Accounts	1,110,018.49	577,850.67
Cash in Hand	843,793.00	3,511,925.00
	1,953,811.49	4,089,775.67
<u>Note No:-14. Short Term loans and Advances</u>		
Advance to Suppliers & Others	957,119.00	4,594,874.67
Advance to Landowners & Others	29,287,936.00	22,248,653.00
Service Tax Receivable	406,503.00	25,909.00
Advance Income Tax	1,300,000.00	1,200,000.00
Balace with Service Tax Authority	786.00	126,423.00
Tax Deducted at Source	177,438.00	-
	32,129,782.00	28,195,859.67

NEELKANTH NIRMAN (PVT.) LTD.

[Signature]
Director

NEELKANTH NIRMAN (PVT.) LTD.

[Signature]
Director



NEELKANTH NIRMAN PRIVATE LIMITED

	As at 31.03.2015	As at 31.03.2014
<u>Note No:- 15. Revenue From Operations</u>		
Sales	46,700,700.00	39,446,000.00
Sale of Film Rights	1,250,000.00	-
Revenue from Operations (Net)	47,950,700.00	39,446,000.00

Note No:- 16. Other Income

<u>Other Non Operating Income</u>		
Charges Received	1,336,418.73	666,089.10
Nomination Charges Received	226,289.00	-
Interest on Income Tax Refund	402.00	-
Commission Received	25,004.00	-
Misc Receipt	107,890.00	-
Profit on sale of Fixed Assets	-	11,286.00
	1,696,003.73	677,375.10

Note No:-17. Cost of Construction

Cost of Construction during the year	95,145,109.00	126,741,913.76
	95,145,109.00	126,741,913.76

Note No:-18.(Increase)/ Decrease in Inventories

Inventories at the end of the year		
Work-in-progress	219,928,452.76	168,870,267.76
Finished Stock	2,310,000.00	4,100,000.00
	222,238,452.76	172,970,267.76
Less : Finished Stock converted in to Capital Assets	2,310,000.00	4,100,000.00
	219,928,452.76	168,870,267.76
Inventories at the Beginning of the year		
Work-in-progress	168,870,267.76	66,848,306.00
Finished Stock	-	13,129,600.00
	168,870,267.76	79,977,906.00
(Increase)/ Decrease	(51,058,185.00)	(88,892,361.76)

Note No:-19.Employee Benefit Expense

Salaries and Bonus	2,276,528.00	1,101,082.00
Staff Welfare Expenses	81,325.00	71,936.00
	2,357,853.00	1,173,018.00

NEELKANTH NIRMAN (PVT.) LTD.

A.D. Aggarwal
Director

NEELKANTH NIRMAN (PVT.) LTD.

[Signature]
Director



NEELKANTH NIRMAN PRIVATE LIMITED

	As at 31.03.2015	As at 31.03.2014
<u>Note No:-20.Finance Costs</u>		
Interest on Car Loan	51,407.00	67,488.00
	51,407.00	67,488.00

Note No:-21. Depreciation and Amortization Expense

Depreciation of Tangible Assets	635,220.00	476,083.00
	635,220.00	476,083.00

Note No:- 22. Other Expenses

Telephone Charges	89,452.00	72,891.00
Rates and taxes	20,000.00	369,830.00
Filing Fees	2,540.00	3,570.00
Insurance	27,065.00	37,507.00
Electrical Expenses	55,050.00	33,710.00
Vehicle Expenses	96,852.00	81,504.00
Computer Repairs & Maintenance	12,160.00	96,112.00
Motor Repairs	11,207.00	-
Legal & Consultancy Charges	204,972.00	64,315.00
Advertising and sales promotion	121,805.00	66,827.00
Travelling Expenses	-	150,312.00
Conveyance Expenses	24,518.00	3,350.00
Bank Charges	16,375.18	26,521.20
Trade License	6,200.00	6,200.00
Professional Tax	15,280.00	15,810.00
Interest on Service Tax	19,739.00	14,825.00
Interest on TDS	5,288.00	3,782.00
Audit fee	10,000.00	10,000.00
Tax audit fee	5,000.00	5,000.00
Miscellaneous expenses	83,132.40	153,459.12
	826,635.58	1,215,525.32

NEELKANTH NIRMAN (PVT.) LTD.

NEELKANTH NIRMAN (PVT.) LTD.

A.D. Agrawal
Director

[Signature]
Director



NEELKANTH NIRMANN PRIVATE LIMITED

Details to the Balance Sheet & profit & Loss Account

3/31/2015

3/31/2014

OTHER EXPENSES

General Expenses	45,528.00	51,672.12
Other Exps	3,371.00	17,061.00
Postare & Telegram	8,967.00	15,475.00
Printing & Stationery	25,277.00	19,251.00
Round off	2.00	
Sundry Balance w/of	(12.60)	
Charity & Donation	-	50,000.00

83,132.40**153,459.12****SALE**

Rajarhat	-	29,500,000.00
Liberty	-	9,946,000.00
Kestopur	30,781,500.00	-
Liberty 2	15,919,200.00	-
Rupali	-	-

46,700,700.00**39,446,000.00****CLOSING STOCK (RAW MATERIAL, WORK IN PROGRES & FINISHED STOCK)****Work in Progress**

Beadon Street	422,559.00	379,520.00
RSD	1,891,186.00	-
Kristopur	203,415,480.76	146,789,133.76
Rajarhat 11B	5,613,137.00	5,612,997.00
RSB	2,768,295.00	130,795.00
Zuriff Lane	3,901,391.00	3,123,942.00
BSL	29,071.00	18,000.00
Liberty 2	-	12,802,880.00
Tollygunge	1,887,333.00	13,000.00
A	219,928,452.76	168,870,267.76

Finished Stock

	-	-
B	-	-
Total (A+B)	219,928,452.76	168,870,267.76

DETAILS OF ADVANCE RECEIVED AGAINST FLAT

Zuriff Lane	2,543,400.00	1,115,000.00
Kristopur	205,281,264.11	148,556,643.11
Liberty 2	-	5,235,311.00
Aman Properties	-	-
	207,824,664.11	154,906,954.11

LIABILITY FOR OTHERS

Professional Fees Payable	-	700.00
Salary Payable	65,000.00	-
Rajesh Kumar Agarwal S/Tax	-	7,700.00
Electricity Bill Payable	5,620.00	2,490.00
Dar Credit & Capital Ltd	1,950,000.00	2,250,000.00
Saraswati Devi Agarwal	-	225,000.00
	2,020,620.00	2,485,890.00

NEELKANTH NIRMANN (PVT.) LTD.

A. O. Agarwal
Director

NEELKANTH NIRMANN (PVT.) LTD.

A. O. Agarwal
Director

ADVANCE TO SUPPLIERS & OTHERS

Ambuja Cement Ltd	216,600.00	115,800.00
Adams Lift & Escalator Pvt Ltd	357,240.00	357,240.00
Amal Hazra CB	-	1,053,359.27
Amal Hazra Lib	-	36,100.40
ARK Aluminium	-	99,809.00
B R Construction	-	500,000.00
Dokania Overseas Pvt Ltd	-	1,052,716.00
Dolphins Pools	50,000.00	
M K Enterprises	20,000.00	
NVA Construction Pvt Ltd	-	48,000.00
Otis Elevator Co India Ltd	299,429.00	
Shree Plywood	-	200,000.00
Ultratech Cement Ltd	13,850.00	13,850.00
Uma Paul	-	10,000.00
Brijesh Kr Agarwal	-	1,108,000.00
	957,119.00	4,594,874.67

ADVANCE TO LANDOWNERS & OTHERS

BSL	-	10,001.00
RGS	51,100.00	51,100.00
Tollygunge	-	375,000.00
RSB	-	1,000,000.00
Duff Lane	101,000.00	101,000.00
Rajarhat 11B	18,498,043.00	12,188,736.00
R D Street	-	1,300,000.00
Baidik Village	1,100,000.00	1,100,000.00
Bengal Aerotropolis Projects Ltd (Main Book)	5,197,793.00	3,282,816.00
Meridian Devcon Pvt Ltd	-	500,000.00
Himanga Mercantile Pvt Ltd	4,340,000.00	2,340,000.00
	29,287,936.00	22,248,653.00

DETAILS OF CONSTRUCTION EXPENSES (SITE-WISE)

Beadon Street	43,039.00	379,520.00
BSL	11,071.00	-
RD Street	1,891,186.00	-
Rajarhat	-	6,104,000.00
Kristopur	85,023,382.00	103,888,157.76
Rajarhat 11B	140.00	1,482,319.00
RSB	2,637,500.00	50,000.00
Zuriff Lane	777,449.00	3,073,221.00
Liberty 2	2,887,009.00	11,751,696.00
Tollugunge	1,874,333.00	13,000.00
	95,145,109.00	126,741,913.76

DETAILS OF SUNDRY DEBTORS

Kestopur	161,628.00	
Misc	-	228,200.00
	161,628.00	228,200.00

CHARGES RECEIVED (INCOME)

Amount recd on Forfeiture & Others	-	661,289.10
Kestopur	688,119.23	
Liberty 2	298,299.00	
Main Book	350,000.50	
Rent received	-	4,800.00
	1,336,418.73	666,089.10

NEELKANTH NIRMAN (PVT.) LTD.

NEELKANTH NIRMAN (PVT.) LTD.

A.D. Agarwal
DirectorA.D. Agarwal
Director

SERVICE TAX RECEIVABLE

Misc	406,503.00	-
	<u>406,503.00</u>	<u>-</u>

SALARY

Salary	812,528.00	618,082.00
Bonus	114,000.00	51,000.00
Directors Remuneration	1,350,000.00	432,000.00
	<u>2,276,528.00</u>	<u>1,101,082.00</u>

UNSECURED LOAN

Bhootnath Fabric & Metals Pvt Ltd	2,053,900.00	2,037,256.00
Dar Credit & Capital Ltd	3,000,000.00	3,000,000.00
Dreamland Dealer Pvt Ltd	7,182,268.00	7,783,200.00
Innovative Comotrade Pvt Ltd	1,081,000.00	1,071,457.00
Lahoti Holdings Limited	-	1,817,250.00
Manikala Sales Pvt Ltd	697,333.00	648,733.00
Mehra Securities Pvt Ltd	1,500,000.00	-
Mindtrack Agencies Pvt Ltd	1,723,360.00	1,601,860.00
Subhlaxmi Tradelink Pvt Ltd	4,986,113.00	6,196,700.00
Sultania Dealcom Pvt Ltd	6,323,850.00	6,325,666.00
Sultania Exports Pvt Ltd	6,918,400.00	6,905,306.00
Veerhanumant Infotrade Pvt Ltd	324,300.00	320,704.00
	<u>35,790,524.00</u>	<u>37,708,132.00</u>

MAT CREDIT ENTITLEMENT

Financial Year ended 31/03/2011	104,371.00	104,371.00
Financial Year ended 31/03/2012	105,758.00	105,758.00
Financial Year ended 31/03/2013	486,532.00	486,532.00
Financial Year ended 31/03/2014	500,609.00	500,609.00
	<u>1,197,270.00</u>	<u>1,197,270.00</u>

NEELKANTH NIRMAN (PVT.) LTD.

A. D. Agrawal
Director

NEELKANTH NIRMAN (PVT.) LTD.

[Signature]
Director

