

ASTDURGA CONSTRUCTION PRIVATE LIMITED
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Accounting year : 2016-2017
 Assessment year : 2017-2018

PAN - AALCA5946M
 DOI- 02/05/2014

Computation of Taxable Income

Income under head Profit & Gains from Business / Profession

Profit as per Profit & loss Account :	1,888,355.49
Add: Expenses Disallowed u/s 37	
Fine	5,000.00
Interest on TDS	6,017.00
Service Tax Penalty	3,000.00
Less : Income credited in P & L Account treated in Other Income Head	(30,875.00)
Add: Depreciation As Provided in The Books	360,235.00
Less: Depreciation As Per Income Tax Act	<u>287,157.00</u>
	1,930,558.49

Income From Other Sources

Interest On IT Refund	30,875.00
	<u>30,875.00</u>

Gross Total Income	1,961,433.49
Less: B/f/Loss Adjusted	(1,340,177.00)
Total Taxable Income (Rounded off)	621,260.00
Tax on Above	186,378.00
Add: Education Cess	5,591.00
Total Tax Payable	191,969.00
Less TDS (A.Y 2017-18)	31,445.00
Total Tax Payable After TDS	160,524.00
Less Advance Tax	700,000.00
Total Tax Payable After Advance Tax	(539,476.00)
Add: Interest U/s 234A	
Add: Interest U/s 234B	
Add: Interest U/s 234C	6,501.22
Tax Payable/(Refundable)	<u>(532,974.78)</u>

Losses to Be C/F
 Unabsorbed Business Loss
 Unabsorbed Depreciation

ASTDURGA CONSTRUCTION PVT. LTD.

 Director

ASTDURGA CONSTRUCTION PVT. LTD.

 Director

ASTDURGA CONSTRUCTION PRIVATE LIMITED
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
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<u>Calculation of MAT</u>	
Profit as per Profit & Loss Account	1,888,355.49
Gross Total Income	1,888,355.49
Taxable Income	1,888,355.00
Tax on above @ 18.5%	349,346.00
Add: Surcharge @ 5%	10,480.00
Add: Education Cess@ 3%	359,826.00
Total Tax Liability	31,445.00
Less: TDS A.Y. 17-18	328,381.00
MAT Payable After TDS	(700,000.00)
Less: Advance Tax (A.Y. 17-18)	-
Less: Self Assessment Tax U/S140a	-
Add: Interest U/s 234A	-
Add: Interest U/s 234B	-
Add: Interest U/s 234C	6,501.22
Tax Payable/(Refundable)	(365,117.78)
Being MAT higher than Normal Tax	-

ASTDURGA CONSTRUCTION PVT. LTD.


 Director

ASTDURGA CONSTRUCTION PVT. LTD.


 Director

**TAX AUDIT
OF**

ASTDURGA CONSTRUCTION PRIVATE LIMITED

DWARKA VEDMANI

AD-169, SALT LAKE CITY, SECTOR-I

Kolkata 700064

**FOR THE ASSESSMENT YEAR
2017-2018**

AUDITED BY:

RAJESH K. JHUNJHUNWALA & CO.

CHARTERED ACCOUNTANTS

MERCANTILE BUILDING,

'B' BLOCK, 2nd FLOOR,

9/12 LAIBAZAR STREET,

KOLKATA - 700001

Rajesh K. Jhunjhunwala & Co.

Chartered Accountants

Mercantile Building, 'B' Block, 2nd Floor,
9/12, Lal Bazar Street, Kolkata - 700001

Phone: (033) 22130139/ 40012400/ 9831430350

Email: rtrsameer@yahoo.co.in, kotharijmesh123@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ASTDURGA CONSTRUCTION PRIVATE LIMITED Report on the Financial Statements

We have audited the accompanying financial statements of Astdurga Construction Private Limited, which comprise the Balance Sheet as at 31st March, 2017, the Statement of Profit and Loss, the Cash Flow Statement for the year ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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

Our responsibility is to express an opinion on these financial statements based on our audit.

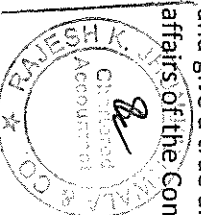
We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2017, and its Profit and its cash flows for the year ended on that date.



Rajesh K. Jhunjhunwala & Co.

Chartered Accountants

Mercantile Building, 'B' Block, 2nd Floor,
9/12, Lal Bazar Street, Kolkata - 700001

Phone: (033) 22130139/ 40012400/ 9831430350

Email: rtrsameer@yahoo.co.in, kothariumesh123@gmail.com

Report on Other Legal and Regulatory Requirements

1. 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 Companies Act, 2013, we give in the Annexure-A, a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable for the year under audit.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 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) The provisions of Section 143(3)(i) 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 as it is a private company which is not a small company but turnover does not exceed 50 crores or whose borrowing from financial institutions or body corporate does not exceed 25 crores.
 - (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 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).
 - 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 8 November, 2016 to 30 December, 2016 and these are in accordance with the books of accounts maintained by the Company – Refer Note 13 to the financial statements.

For Rajesh K. Jhunjhunwala & Co

Chartered Accountants

Firm Registration No.: 323001E

Sameer Kothari

Sameer Kothari,

Partner, Memb No- 058961



Place: Kolkata

Date: 25.08.2017

Rajesh K. Jhunjhunwala & Co.

Chartered Accountants

Mercantile Building, 'B' Block, 2nd Floor,
9/12, Lal Bazar Street, Kolkata - 700001
Phone: (033) 22130139/ 40012400/ 9831430350
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Annexure – "A" to the Independent Auditors' Report to the members of Astdurga Construction Private Limited, on the financial statements for the year ended 31st March, 2017.

[Referred to in Paragraph 2(f) of "Other Legal and Regulatory requirements" of our Audit Report]

AUDITOR'S REPORT:

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

(i) In respect of Fixed Assets:

- (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The fixed assets were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, doesn't have any immovable property;

(ii) The Company is Real Estate Company, primarily dealing in Development and Construction of Property. As explained to us, the inventories were physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on such physical verification.

(iii) The company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Thus, paragraph 3(iii) of the Order is not applicable to the Company.

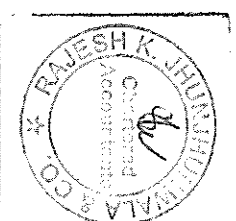
(iv) According to the information and explanation given to us the Company has not granted any loans, or made investments, or given guarantees or provided any security in connection with loan taken by other body corporate or persons as per provisions of sections 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3(iv) of the Order is not applicable.

(v) According to the information and explanation given to us the Company has not accepted any deposits.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered / products manufactured by the Company.

(vii) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2017 for a period of more than six months from the date they became payable.

(viii) According to the information and explanations given to us, the company has not defaulted in repayment of loans or borrowing to a financial institution and bank. Accordingly, paragraph 3(viii) of the Order is not applicable.



Rajesh K. Jhunjhunwala & Co.

Chartered Accountants

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(ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.

(x) According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(xi) According to the information and explanations given to us, the Company being a Private Limited Company, requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act is not applicable to the Company.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. Further, the Company being a Private Limited Company, provisions of section 177 is not applicable to the Company.

(xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year;

(xv) According to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi) The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act 1934.

For Rajesh K. Jhunjhunwala & Co
Chartered Accountants
Firm Registration No.: 323001E

Sameer Kothari
Sameer Kothari,
Partner, Memb No- 058961



Place: Kolkata
Date: 25.08.2017

ASTDURGA CONSTRUCTION PRIVATE LIMITED

CIN NO. U45400WB2013PTC192906

AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I

KOLKATA - 700064

Balance Sheet as at 31 March, 2017

Particulars	Note No.	As at 31 March,	
		2017 (₹)	2016 (₹)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	100,000.00	100,000.00
(b) Reserves and surplus	3	4,015,142.13	2,334,066.64
(c) Money received against share warrants		-	-
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	4	163,695,061.02	100,214,951.01
(b) Deferred tax liabilities (net)	5	47,949.00	70,530.00
(c) Other long-term liabilities	6	11,379,751.00	7,988,005.00
(d) Long-term provisions		-	-
4 Current liabilities			
(a) Short-term borrowings	7	50,670,000.00	20,830,000.00
(b) Trade payables	8	18,242,251.00	78,852,066.00
(c) Other current liabilities	9	41,219,297.00	26,195,887.00
(d) Short-term provisions		-	-
TOTAL		289,369,451.15	236,585,505.65
B ASSETS			
1 Non-current assets			
(a) Fixed assets	10	1,277,834.13	1,399,996.13
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	11	2,600,000.00	2,600,000.00
(e) Other non-current assets		-	-
2 Current assets			
(a) Current investments	12	271,713,407.00	215,019,221.00
(b) Inventories		3,887,163.00	9,592,284.00
(c) Trade receivables	13	7,462,339.02	4,008,069.52
(d) Cash and cash equivalents	14	2,425,708.00	3,959,935.00
(e) Short-term loans and advances		3,000.00	6,000.00
(f) Other current assets	15	-	-
TOTAL		289,369,451.15	236,585,505.65

See accompanying Significant Accounting Policies and Notes to the financial statements

In terms of our report attached.

For RAJESH K JHUNJHUNWALA

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO. 323001E

Samer Kothari

SAMEER KOTHARI
PARTNER, MEMB NO.-058961

For and on behalf of the Board of Directors

ASTDURGA CONSTRUCTION PVT. LTD.

ASTDURGA CONSTRUCTION PVT. LTD.



R. Gupta
GOPAL PD GUPTA
DIRECTOR
DIN NO. 00932575

S. Gupta
SANJAY GUPTA
DIRECTOR
DIN NO. 00932506

Director

Place : Kolkata

Date :25/08/2017

ASTDURGA CONSTRUCTION PRIVATE LIMITED
 CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

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

Particulars	Note No.	For the year ended	For the year ended
		31 March, 2017	31 March, 2016
		(₹)	(₹)
A CONTINUING OPERATIONS			
1 Revenue from operations	16	64,006,652.00	66,779,622.00
2 Other Operating Income	16	5,169,726.00	323,142.00
3 Other income	16	345,319.25	3,041.50
4 Total revenue (1+2)		69,521,697.25	67,105,805.50
4 Expenses			
(a) Cost of Land, Plots and Construction Properties and Development Rights	17	1,945,588.00	212,937,408.05
(b) Purchases of stock-in-trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	16	50,897,432.00	(159,917,088.00)
(d) Employee benefits expense	18	4,975,904.00	2,410,500.00
(e) Finance costs	19	6,802,560.01	4,205,049.93
(f) Depreciation and amortisation expense	10b.	360,235.00	408,359.00
(g) Other Expenses	20	2,651,622.75	2,620,345.27
Total expenses		67,633,341.76	62,664,574.25
5 Profit/(Loss) before exceptional and extraordinary items and tax (3 - 4)		1,888,355.49	4,441,231.25
6 Exceptional items		-	-
7 Profit/(Loss) before extraordinary items and tax Extraordinary items		1,888,355.49	4,441,231.25
8 Profit / (Loss) before tax (7 ± 8)		1,888,355.49	4,441,231.25
10 Tax expense:			
(a) Current tax expense for current year		191,969.00	975,933.00
(b) (Less): MAT credit (Where applicable)		37,892.00	-
(c) Current tax expense relating to prior years		(22,581.00)	(15,828.00)
(d) Deferred tax		207,280.00	960,105.00
11 Profit / (Loss) from continuing operations (9 ± 10)		1,681,075.49	3,481,126.25
12 Profit / (Loss) for the year		1,681,075.49	3,481,126.25
13 Earnings per share (of Rs.10/- each):		168.11	348.11
(a) Basic and Diluted			

See accompanying Significant Accounting Policies and Notes to the financial statements

In terms of our report attached.

For RAJESH K JHUNJHUNWALA
 CHARTERED ACCOUNTANTS
 FIRM REGISTRATION NO- 323001E

Rajesh K Jhunjunwala



For and on behalf of the Board of Directors
 ASTDURGA CONSTRUCTION PVT. LTD. ASTDURGA CONSTRUCTION PVT. LTD.

Gopal PD Gupta
 Director

Director

SAMEER KOTHARI
 PARTNER, MEMB NO-058961
 Place : Kolkata
 Date :25/08/2017

GOPAL PD GUPTA
 DIRECTOR
 DIN NO. 00932575

SANJAY GUPTA
 DIRECTOR
 DIN NO. 00932506

ASTDURGA CONSTRUCTION PRIVATE LIMITED
 CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064
 Cash Flow Statement for the year ended 31 March, 2017

Particulars	For the year ended		For the year ended	
	31 March, 2017	₹	31 March, 2016	₹
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		1,888,355.49		4,441,231.25
<i>Adjustments for:</i>				
Depreciation and amortisation		360,235.00		408,359.00
Interest income		(30,875.00)		(3,041.50)
Dividend income		-		-
Net (gain) / loss on sale of investments		-		-
Other non-cash charges (specify)		(37,892.00)		-
Net unrealised exchange (gain) / loss -Interest Exp		291,468.00		405,317.50
Operating profit / (loss) before working capital changes		2,179,823.49		4,846,548.75
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories		(56,694,186.00)		(141,965,238.20)
Trade receivables		5,705,121.00		(9,592,284.00)
Short-term loans and advances		1,534,227.00		(2,152,602.30)
Other Current Assets		3,000.00		3,698,549.00
<i>Adjustments for (increase) / (decrease) in operating liabilities:</i>				
Trade Payables		(60,609,815.00)		76,277,105.00
Other Long Term Liabilities		15,023,410.00		(1,631,713.00)
Other Current Liabilities		3,391,746.00		(2,011,995.00)
Cash flow from extraordinary items		(191,969.00)		(975,933.00)
Cash generated from operations		(89,658,642.51)		(73,507,562.75)
Net income tax (paid) / refunds				
Net cash flow from / (used in) operating activities (A)		(207,198.00)		(168,704.50)
B. Cash flow from investing activities				
Capital expenditure on fixed assets		(238,073.00)		(171,746.00)
Interest received		30,875.00		3,041.50
- Others		-		-
Dividend received		-		-
- Others		-		-
Net cash flow from / (used in) investing activities (B)		(207,198.00)		(168,704.50)
C. Cash flow from financing activities				
Proceeds from long-term borrowings		63,480,110.01		54,581,428.93
Proceeds from Short-term borrowings		29,840,000.00		20,830,000.00
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		93,320,110.01		75,411,428.93
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		93,320,110.01		75,411,428.93
Cash and cash equivalents at the beginning of the year		3,454,269.50		1,735,161.68
Cash and cash equivalents at the end of the year		4,008,069.52		2,272,907.84
* Comprises:		7,462,339.02		4,008,069.52
(a) Cash in hand		118,013.00		507,252.00
(b) Cheques, drafts on hand		-		-
(c) Balances with banks		7,344,326.02		3,500,817.52
(i) In current accounts		-		-
(ii) In cash credit		-		-
(e) Others (Fixed Deposit)		7,462,339.02		4,008,069.52

Notes:
 (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and operations.
 See accompanying notes forming part of the financial statements

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Company are segregated.

For Rajesh K. Jhunjhunwala & Co.
 Chartered Accountants
 Firm Registration No: 323001E

 For and on behalf of the Board of Directors of ASTDURGA CONSTRUCTION PVT. LTD.

 Director
 Sameer Kohari
 Partner, Memb No.: 058961

 Sameer Kohari
 Partner, Memb No.: 058961
 Place: Kolkata
 Date: 25/08/2017
 GOPAL PRASAD GUPTA
 DIRECTOR
 DIN NO. 00932575
 SANJAY GUPTA
 DIRECTOR
 DIN NO. 00932506

Note 1

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

1 Corporate information

The company is engaged in the business of Real Estate Development.

2 Significant accounting policies

2.1 Basis of accounting and preparation of financial statements

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accrual basis under the historical cost convention.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

2.3 Revenue recognition

The Company recognizes income when the construction of Building is completed, identified and ready for transfer to the buyer. Since Construction has not been completed, expenses incurred during the year have been transferred to Work – In – Progress

2.4 Earnings per share

Basic EPS is computed by dividing the net profit attributable to shareholders by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the year-end, except where the results would be anti dilutive.

2.5 Tangible Assets

Fixed Assets (Gross Block) are stated at historical cost of Acquisition and subsequent improvement thereto.

2.6 Depreciation & Amortization

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Straightline Method (SLM) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

2.7 Taxes on Income

Current tax is determined as the amount payable in respect of taxable income for the period. Deferred tax is recognized, subject to the consideration of prudence in respect of deferred tax assets, on timing differences, being difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

3.0 Previous Year Figure

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

ASTDURGA CONSTRUCTION PVT. LTD.


Director

ASTDURGA CONSTRUCTION PVT. LTD.


Director

ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Notes forming part of the financial statements

Note 2 Share capital

Particulars	As at 31 March, 2017		As at 31 March, 2016	
	No. of shares	Amount(₹)	No. of shares	Amount(₹)
(a) Authorised - Equity shares of Rs. 10/- each	10,000	100,000.00	10,000.00	100,000.00
(b) Issued, Subscribed and Paid Up - Equity shares of Rs. 10/- each	10,000	100,000.00	10,000.00	100,000.00
Total	10,000	100,000.00	10,000.00	100,000.00

i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	Closing Balance
Equity shares with voting rights				
Year ended 31 March, 2017				
- Number of shares	10,000			10,000
- Amount (₹ 100,000`)				
Year ended 31 March, 2016				
- Number of shares	10,000			10,000
- Amount (₹ 100,000`)				

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

Name of shareholder	As at 31 March, 2017		As at 31 March, 2016	
	No. of shares	% holding	No. of shares	% holding
Sanjay Kumar Gupta	7,500	75.00%	7,500.00	75.00%
Jyoti Gupta	2,500	25.00%	2,500.00	25.00%

The equity shares of the Company of nominal value of Rs. 10/- per share rank pari passu in all respects including voting right and entitlement to dividend

Note 3 Reserves and surplus

	As at 31.3.17		As at 31.3.16	
	₹		₹	
a)Securities premium account				
At the commencement				
Add: Addition during the year	-	-	-	-
Closing Balance	-	-	-	-
b)Surplus/(deficit) in Statement of Profit and Loss				
Opening Balance	2,334,066.64	(1,147,059.61)		
Add:Profit/(loss) during the year	1,681,075.49	3,481,126.25		
Closing Balance	4,015,142.13	2,334,066.64		
Total	4,015,142.13	2,334,066.64		

Note 4 Long-term borrowings

	As at 31.3.17		As at 31.3.16	
	₹		₹	
Secured Loan Considered Good				
-HDFC Bank Car Loan	114,623.02	544,951.01		
-LICHL	-	24,170,000.00		
Bank O/D	33,500,000.00	-		
Unsecured Loan from Others	130,080,438.00	75,500,000.00		
considered Good				
Total	163,695,061.02	100,214,951.01		

ASTDURGA CONSTRUCTION PVT. LTD.


Director

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Director

ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Notes forming part of the financial statements
 Note : 5 - AS 23 Disclosure on Accounting of Taxes

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	(70,530.00)	(86,358.00)
On expenditure deferred in the books but allowable for tax purposes	22,581.00	15,828.00
On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss		
Others		
Tax effect of items constituting deferred tax liability	(47,949.00)	(70,530.00)
<u>Tax effect of items constituting deferred tax assets</u>		
Tax effect of items constituting deferred tax assets	-	-
Net deferred tax (liability) / asset	(47,949.00)	(70,530.00)
The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of fixed assets under Income Tax.		

Place : Kolkata
 Date :25/08/2017

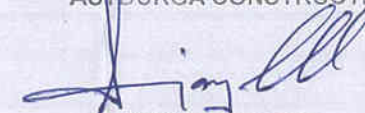
For and on behalf of the Board of Directors
 ASTDURGA CONSTRUCTION PVT. LTD.



GOPAL PD GUPTA
 DIRECTOR
 DIN NO. 00932575

Director

ASTDURGA CONSTRUCTION PVT. LTD.



SANJAY GUPTA
 DIRECTOR
 DIN NO. 00932506

Director

ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Notes forming part of the financial statements

Note 6 Other Long Term Liabilities

	As at 31.3.17	As at 31.3.16
	₹	₹
Advances from customers	11,378,157.00	7,988,005.00
Service Tax Payable	1,594.00	-
Total	11,379,751.00	7,988,005.00

Note 7 Short Term Borrowing

	As at 31.3.17	As at 31.3.16
	₹	₹
Secured Loan Considered Good		
-LICHFL	24,170,000.00	20,830,000.00
-Bank O/D	26,500,000.00	-
Total	50,670,000.00	20,830,000.00

Notes: Details of security for the secured short-term borrowings:

Particulars	Nature of security	As at 31.3.17	As at 31.3.16
		₹	₹
Loans repayable on demand from Bank		24,170,000.00	-
LIC Housing Finance Ltd	Loan from LIC Housing Finance Ltd is secured against Pari Passu charge on Registered Mortgage of land measuring 25 cottahs 08 holding No. RGM-7/463, BLB-Salau Rajarhat, Dag No.369, Khatian No. 410, JL Mo 04, ward No 7, Kolkata - 700136. Assignment of receivables from project "Meena Sunrise"	22,500,000.00	
Loan from DCB (A/C 00037)	Loan from DCB is by way of mortgage of Project land "Meena Avalon" situated on plot bearing piece and parcel of land measuring about 20 cottahs in Mouza- Mahisbathan, JL No 18 appertaining to R.S & L.R Dag 148 under LR Khatian No. 1264.65 & 66 under PS Salt Lake ward 1 & exclusive charge by hypothecation on the present and future receivables arising out of sale / Booking/ alienation of units of project "Meena Avalon".	4,000,000.00	
Loan from DCB (A/C 00019)	Exclusive charge by way of registered /equitable mortgage of Project Land "Meena Graciya" situated at plot bearing Municipal Holding Nos. AS/277/BL-C/13-14& AS/276/BLC/13-14, Mouza Chandiberia, J.L Nos - 15RS No 176, Touzi No. 1072, R.S & L.R Dag No.258, C.S Dag No-217/427, RS Khatian No 40, C.S KhatianNo. 63, L.R KhatianNo 1092, 1093 & 1094, New L.R Khatian No 1697 & 1698, PS Newtown & exclusive charge by hypothecation on the present and future receivables arising out of sale / Booking/ alienation of units of project "Meena Graciya".		

Note 8 Trade Payables

	As at 31.3.17	As at 31.3.16
	₹	₹
Other Than Acceptances	18,242,251.00	78,852,066.00
Total	18,242,251.00	78,852,066.00

ASTDURGA CONSTRUCTION PVT. LTD.

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(Handwritten signature)

ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Notes forming part of the financial statements
Note 9 Other Current Liabilities

	As at 31.3.17	As at 31.3.16
	₹	₹
Advance against Flat Booking	39,454,435.00	19,874,456.00
Interest Payable	1,764,862.00	5,709,552.00
Commission Payable	-	611,879.00
Total	41,219,297.00	26,195,887.00

Note 11 Long Term Loans and Advances

	As at 31.3.17	As at 31.3.16
	₹	₹
Security Deposits	-	-
Unsecured Considered Goods	2,600,000.00	2,600,000.00
Total	2,600,000.00	2,600,000.00

Note 12 Inventories

	As at 31.3.17	As at 31.3.16
	₹	₹
Work In Progress	162,693,751.00	55,102,133.00
Finished goods (Constructed)	109,019,656.00	159,917,088.00
Total	271,713,407.00	215,019,221.00

Note 12(i): The closing stock in trade at the end of the year has been physically verified, ascertained and valued at cost by the management and has been taken in these accounts as certified by the management

Note 12(ii): Land and plots other than area transferred to constructed properties at the commencement of construction are valued at cost. Cost includes land (including development rights and land under agreements to purchase) acquisition cost, borrowing cost, incurred internal development cost and external development charges.

Note 12(iii): Sale of land and plots (including development rights) is recognised in the financial year in which the Project Completion Certificate is received from the Local State Government Designated Office.

Note 13 Cash and cash equivalents

	As at 31.3.17	As at 31.3.16
	₹	₹
Cash in Hand	118,013.00	507,252.00
Balances With Bank		
(i) In current accounts	7,344,326.02	3,500,817.52
(ii) In deposits accounts	-	-
Total	7,462,339.02	4,008,069.52

Note 13(i): Disclosure and the details of Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December, 2016 as per specified format in notification no. NOTIFICATION NO. GSR 308(E) [F.NO.17/62/2015-CL-V-(VOL.D)], DATED 30-3-2017 as follows:

	SBNs	Other Denomination Notes	Total
Closing cash in hand as on 08.11.2016	-	12,599.00	12,599.00
(+) Permitted receipts	-	370,000.00	370,000.00
(-) Permitted payments	-	256,016.00	256,016.00
(-) Amount deposited in Banks	-	-	-
Closing cash in hand as on 30.12.2016	-	126,583.00	126,583.00

ASTDURGA CONSTRUCTION PVT. LTD.


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AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Notes forming part of the financial statements

Note 10 Fixed assets

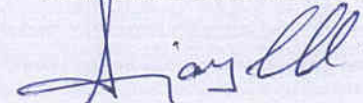
A. Tangible assets	Gross block						
	Balance as at 1 April, 2016	Additions	Disposals	Effect of foreign currency exchange differences	Borrowing cost capitalised	Other adjustments	Balance as at 31 March, 2017
	₹	₹	₹	₹	₹	₹	₹
(a) Computer Owned	657,572.00	43,995.00	-	-	-	-	701,567.00
(b) Wall Fan Owned	2,800.00	-	-	-	-	-	2,800.00
(c) Office Equipment Owned	8,875.00	-	-	-	-	-	8,875.00
(d) Motor Car Owned	1,394,165.00	16,121.00	-	-	-	-	1,410,286.00
(e) Mobile Phone Owned	104,400.00	-	-	-	-	-	104,400.00
(f) Motor Cycle Owned	-	81,600.00	-	-	-	-	81,600.00
(g) Office Furniture Owned	-	90,607.00	-	-	-	-	90,607.00
(h) Trade Mark Owned	-	5,750.00	-	-	-	-	5,750.00
Total	2,167,812.00	238,073.00	-	-	-	-	2,405,885.00
Previous year	1,996,066.00	171,746.00	-	-	-	-	2,167,812.00

B. Tangible assets	Accumulated depreciation				Net block		
	Balance as at 1 April, 2016	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Other adjustments	Balance as at 31 March, 2017	Balance as at 31 March, 2017	Balance as at 31 March, 2016
	₹	₹	₹	₹	₹	₹	₹
(a) Computer Owned	439,080.94	148,473.00	-	-	587,553.94	114,013.06	218,491.06
(b) Wall Fan Owned	533.44	274.00	-	-	807.44	1,992.56	2,266.56
(c) Office Equipment Owned	2,115.72	1,760.00	-	-	3,875.72	4,999.28	6,759.28
(d) Motor Car Owned	301,177.77	167,450.00	-	-	468,627.77	941,658.23	1,092,987.23
(e) Mobile Phone Owned	24,908.00	33,060.00	-	-	57,968.00	46,432.00	79,492.00
(f) Motor Cycle Owned	-	3,299.00	-	-	3,299.00	78,301.00	-
(g) Office Furniture Owned	-	5,878.00	-	-	5,878.00	84,729.00	-
(h) Trade Mark Owned	-	41.00	-	-	41.00	5,709.00	-
Total	767,815.87	360,235.00	-	-	1,128,050.87	1,277,834.13	1,399,996.13
Previous year	359,456.87	408,359.00	-	-	359,456.87	1,399,996.13	-

ASTDURGA CONSTRUCTION PVT. LTD.


 Director

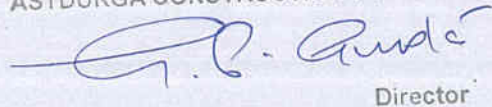
ASTDURGA CONSTRUCTION PVT. LTD.


 Director

ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
COMPUTATION OF DEPRECIATION AS PER INCOME TAX ACT, 1961

Particulars of Assets	Rate of Depreciation as per IT Act	WDV as on 01.04.2016	Additions for more than 180 days	Additions for less than 180 days	Deletion	Total as on 31.03.2017	Normal Depreciation	Additional Depreciation @ 20% on cost (10% in case assets put to use <180 days)	WDV as on 31.03.2017
Plant & Machinery (15% Block)									
Office Equipments	15%	6,978.00	-	-	-	6,978.00	1,047.00	-	5,931.00
Motor Car	15%	1,007,284.00	16,121.00	-	-	1,023,405.00	153,511.00	-	869,894.00
Motor Cycle	15%	-	81,600.00	-	-	81,600.00	12,240.00	-	69,360.00
ISO Trade Mark	15%	-	-	5,750.00	-	5,750.00	431.00	-	5,319.00
Plant & Machinery (60% Block)									
Tally ERP Software	60%	2,560.00	-	-	-	2,560.00	1,536.00	-	1,024.00
Computer	60%	94,824.00	15,750.00	28,245.00	-	138,819.00	74,818.00	-	64,001.00
Printer	60%	847.00	-	-	-	847.00	508.00	-	339.00
Mobile Phone	60%	57,060.00	-	-	-	57,060.00	34,236.00	-	22,824.00
Furniture (10% Block)									
Furniture & Fixtures	10%	2,192.00	-	9,000.00	-	11,192.00	669.00	-	10,523.00
Water Filter	10%	-	16,500.00	-	-	16,500.00	1,650.00	-	14,850.00
LED	10%	-	32,000.00	-	-	32,000.00	3,200.00	-	28,800.00
CCTV	10%	-	33,107.00	-	-	33,107.00	3,311.00	-	29,796.00
TOTAL		1,171,745.00	195,078.00	42,995.00	-	1,409,818.00	287,157.00	-	1,122,661.00
TOTAL		1,171,745.00	195,078.00	42,995.00	-	1,409,818.00	287,157.00	-	1,122,661.00

ASTDURGA CONSTRUCTION PVT. LTD.



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ASTDURGA CONSTRUCTION PRIVATE LIMITED
 CIN NO. U45400WB2013PTC192906
 AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
 KOLKATA - 700064

Notes forming part of the financial statements

Particulars			
9B. Depreciation and amortisation relating to continuing operations:	Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
		₹	₹
	Depreciation and amortisation for the year on tangible assets as per Note 6 A	360,235.00	408,359.00
	Less: Utilised from revaluation reserve		
	Depreciation and amortisation relating to discontinuing operations		
	Depreciation and amortisation relating to continuing operations	360,235.00	408,359.00

ASTDURGA CONSTRUCTION PVT. LTD.


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ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Notes forming part of the financial statements

Note 14 Short Term Loans and Advances

	As at 31.3.17	As at 31.3.16
	₹	₹
Advances to Customers	34,323.00	-
Advances to Suppliers	1,395,223.00	2,750,951.00
Balances with Government Authorities		
Service Tax Input	397,978.00	430,841.00
Pre Paid Expenses	58,708.00	54,076.00
TDS (A.Y 2017-18)	31,445.00	-
Advance Income Tax (Rs 7,00,000/-) Net of Provision for	508,031.00	724,067.00
Income Tax (Rs 1,91,969 /-)As At 31.03.2017		
Total	2,425,708.00	3,959,935.00

Note 15 Other Current Assets

	As at 31.3.17	As at 31.3.16
	₹	₹
Preliminary Expenses not W/off	3,000.00	6,000.00
Total	3,000.00	6,000.00

Note 16 Sales & Other Income

	As at 31.3.17	As at 31.3.16
	₹	₹
Revenue From Operation		
Operating Revenue	64,006,652.00	66,779,622.00
Revenue from Construction Properties	(50,897,432.00)	159,917,088.00
Other Operating Revenue		
Increase in Stock of Constructed Flats	252,326.00	-
Booking Cancellation	4,917,400.00	323,142.00
Common Maintenance & Extra Work	18,278,946.00	227,019,852.00
Other Income		
Interest from Loan	314,440.00	-
Interest from Fixed Deposits	30,875.00	-
Interest On IT Refund	-	3,041.50
Sundry Balance W/O	4.25	-
	345,319.25	3,041.50
Total	18,624,265.25	227,022,893.50

Note 16(i): Revenue from constructed properties, is recognised on the "completion contract method". Total sale consideration as per the duly executed, agreements to sell/application forms is recognised as revenue in the year in which Project Completion Certificate is received from the Local State Government Designated Office.

Note 16(ii): Income from interest is accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

Note 17 Cost of Land, Plots and Construction Properties and Development Rights

	As at 31.3.17	As at 31.3.16
	₹	₹
Cost of Land, Plots, Development & Construction	1,945,588.00	212,937,408.05
Total	1,945,588.00	212,937,408.05

Note 17(i): Cost of land and plots includes land (including development rights) acquisition cost, internal development costs and external development charges, which is charged to statement of profit and loss based on the actual cost incurred and the estimated expenses yet to be incurred after receipt of Project Completion Certificate upon completion of the specific project.
ASTDURGA CONSTRUCTION PVT. LTD.
ASTDURGA CONSTRUCTION PVT. LTD.

Director

Director

ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Notes forming part of the financial statements

Note 18 Employee Benefit Expenses

	As at 31.3.17	As at 31.3.16
	₹	₹
Salary Including Bonus	2,975,904.00	2,410,500.00
Directors Remuneration	2,000,000.00	-
Total	4,975,904.00	2,410,500.00

Note 19 Finance Cost

	As at 31.3.17	As at 31.3.16
	₹	₹
Interest on Car Loan	36,016.01	77,772.93
Interest on Unsecured Loan	812,863.00	4,123,837.00
Interest on Term Loan	5,937,708.00	-
Interest on Service Tax	9,956.00	3,352.00
Interest on TDS	6,017.00	88.00
Total	6,802,560.01	4,205,049.93

Note 20 Other Expenses

	As at 31.3.17	As at 31.3.16
	₹	₹
Advertisement Expenses	410,937.00	890,864.00
Audit Fees	28,750.00	28,750.00
Bank Charges	5,931.75	19,369.32
Insurance	41,234.00	30,260.00
Commission Expenses	817,935.00	897,342.00
Computer Expenses	3,115.00	6,790.00
Design Charges	87,500.00	40,000.00
Donation & Subscription	5,000.00	-
Electricity Charges	249,243.00	223,832.00
Filing Fees	600.00	11,700.00
Office Rent	180,000.00	180,000.00
Penalty on Service Tax	3,000.00	1,000.00
Preliminary Exp written Off	3,000.00	3,000.00
Printing & Stationary	20,070.00	23,790.00
Profession Tax	2,500.00	2,500.00
Repair & Maintenance Charges	101,165.00	58,494.00
Road Tax	15,167.00	15,167.00
Service Tax Written Off	-	17,109.95
Swachh Bharat Cess	92,340.00	27,468.00
Tea & Coffee Expenses	25,692.00	32,710.00
Trade License	8,642.00	8,642.00
Telephone Charge	52,363.00	58,932.00
Tour Expenses	107,288.00	-
Legal Charges	357,250.00	3,625.00
Web Site Design	32,900.00	39,000.00
Total	2,651,622.75	2,620,345.27

Particulars	As at 31.3.17	As at 31.3.16
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):	₹	₹
As auditors - statutory audit	28,750.00	28,750.00
Total	28,750.00	28,750.00

ASTDURGA CONSTRUCTION PVT. LTD.


 Director

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ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Notes forming part of the financial statements

Note 21 A. Related Party Disclosure

Particulars	
Related party transactions	Particulars
Details of related parties:	Particulars
Description of relationship	Names of related parties
Associates Company & Firms in which KMP / Relatives of KMP can exercise significant influence	G M Enclave Private Limited, Kamna Marketing Private Limited, Trilok Vinimay Private Limited
Key Management Personnel	Gopal Prasad Gupta, Sanjay kumar Gupta
Relatives of KMP	Jyoti Gupta

Note: Related parties have been identified by the Management.

Details of related party transactions during the year ended 31 March, 2017 and balances outstanding as at 31 March, 2017:

Particulars	Key Management Personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
<u>Transaction During year ending 31.03.2017</u>				
Salary Paid	2,000,000.00	1,200,000.00 (900,000.00)	-	3,200,000.00 (900,000.00)
Rent Paid	180,000.00 (180,000.00)	-	-	180,000.00 (180,000.00)
Loan Taken	11,360,000.00	500,000.00	-	11,860,000.00
Loan Repaid	2,800,000.00	500,000.00	-	3,300,000.00
Purchase of Land	-	-	-	-
Balance Outstanding as on 31.03.2017	-	-	(69,229,332.00)	(69,229,332.00)
Against Purchase of Land	-	-	8,999,332.00	8,999,332.00
Loan Taken	8,560,000.00	-	(69,229,332.00)	(69,229,332.00)
			-	8,560,000.00

Note: Figures in bracket relates to the previous year

Place : Kolkata
 Date :25/08/2017

ASTDURGA CONSTRUCTION PVT. LTD.

ASTDURGA CONSTRUCTION PVT. LTD.

For and on behalf of the Board of Directors


 GOPAL PD GUPTA
 DIRECTOR

Director


 SANJAY GUPTA
 DIRECTOR

Director

DIN NO. 00932575

DIN NO. 00932506

ASTDURGA CONSTRUCTION PRIVATE LIMITED

CIN NO. U45400WB2013PTC192906

AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I

KOLKATA - 700064

Disclosures under Accounting Standards

Note :22 AS 20 Disclosers of Earning Per Share

Particulars	For the year ended	For the year ended
	31 March, 2017 ₹	31 March, 2016 ₹
Earnings per share		
Basic		
Continuing operations & Total operations	1,681,075.49	3,481,126.25
Net profit / (loss) for the year from continuing operations	1,681,075.49	3,481,126.25
Less: Preference dividend and tax thereon		
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	10,000.00	10,000.00
Weighted average number of equity shares	168.11	348.11
Par value per share	10.00	10.00
Earnings per share, from continuing operations & total Operations - Basic	168.11	348.11
Diluted		
The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.		
Continuing operations & Total operations		
Net profit / (loss) for the year from continuing operations	1,681,075.49	3,481,126.25
Less: Preference dividend and tax thereon		
Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	1,681,075.49	3,481,126.25
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	1,681,075.49	3,481,126.25
Weighted average number of equity shares for Basic EPS	10,000.00	10,000.00
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	10,000.00	10,000.00
Weighted average number of equity shares - for diluted EPS	10,000.00	10,000.00
Par value per share	10.00	10.00
Earnings per share, from continuing operations & total Operations - Diluted	168.11	348.11

ASTDURGA CONSTRUCTION PVT. LTD.


R. P. Gupte
Director

ASTDURGA CONSTRUCTION PVT. LTD.


Aniruddha
Director

Director