

P B S D & ASSOCIATES

Chartered Accountants

*Head Office : Plot No. 1407/9200,
DGM Residency, Satya Bihar, NH -16,
Rasulgarh, Bhubaneswar – 751 010.*

*Branch Office : 6E, Lala Lajpat Rai Sarani,
3rd Floor,
Kolkata – 700 020*

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF: PS GROUP REALTY PRIVATE LIMITED (FORMERLY PS GROUP REALTY LTD)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of PS GROUP REALTY PRIVATE LIMITED FORMERLY PS GROUP REALTY LTD) ("the company"), which comprise the Balance Sheet as at 31st March, 2019, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

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, 2019 and Profit and its Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Responsibility of Management 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. This responsibility also includes 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 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.



In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As a part of an audit in accordance with SA's, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risk, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether material uncertainty exists related to events or conditions that may cast a significant doubt on the Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw an attention in our auditor's report to the related disclosures in the financial statements, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, in individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope our audit work and in evaluating the results of our work and (ii) evaluate the effect of any identified misstatements in the financial statements.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit.

We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



From the matters communicated with the management, we determine those matters that are of most significance in the audit of financial statements of the current period and are therefore the key audit matters. We describe these matters in our audit reports unless law or regulation precludes disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because of the adverse consequences of doing so would reasonably be expected to outweigh the stakeholder's benefits of such communication.

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 Companies Act, 2013, we give in the Annexure "A" a statement on the matters specified in paragraphs 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, 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 written representations received from the directors as on 31 March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2019, 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 B".
 - 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 has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company did not have any long- term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Place : Kolkata

Dated :

27 SEP 2019



For. **P B S D & ASSOCIATES**

Chartered Accountants

Firm Registration No.322152E

Basudeb Adhya

BASUDEB ADHYA

Partner

Membership No. 051161

P B S D & ASSOCIATES

Chartered Accountants

*Head Office : Plot No. 1407/9200,
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**PS GROUP REALTY PRIVATE LIMITED
(FORMERLY PS GROUP REALTY LTD)**

**Annexure A to independent Auditor's Report
Referred to in Paragraph 1 under the heading of "Report on Other Legal and
Regulatory Requirements of our report of even date on the financial statements:**

- (i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) There is regular programme of verification of its fixed assets which in our opinion, is reasonable having regards to the size of the Company and the nature of its assets in accordance with said programme part of the fixed assets have been physically verified by the management during the year. As informed, no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds/ registered sale deed provided to us, we report that, the title deeds, comprising of all immovable properties of land and building which are freehold are in the name of the Company as at the Balance Sheet date. In respect of all the immovable properties of land taken on lease and disclosed as fixed assets in the financial statements, the lease agreement are in the name of the Company.
- (ii) According to information and explanation given to us physical verification of the inventories have been conducted at reasonable intervals by the management, which in our opinion is reasonable, having regard to the size of the Company and nature of its inventories. 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 Partnership or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause (iii) of paragraph 3 of the Order are not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans and investments made.



- (v) In our opinion and according to the information given to us the company has not accepted deposits from public, within the meaning of the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 of the Act and the rules framed there under. Accordingly, the provisions of clause (v) of paragraph 3 of the Order are not applicable to the Company.
- (vi) We have broadly reviewed the books of accounts maintained by the company pursuant to the Rules made by the Central Government for maintenance of cost records under sub section (1) of section 148 of the Act in respect of the Company's products and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of cost records with a view to determine whether they are accurate or complete.
- (vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Goods and Service tax, cess and other material statutory dues applicable to it with the appropriate authorities. There was no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income Tax, Goods and Service Tax, Custom Duty, cess and other material statutory dues in arrears as at March 31, 2019 for a period of more than six months from the date on which they became payable.
- (b) According to the information and explanations given to us, there are no dues outstanding of Income Tax/Sales Tax/ Service Tax / duty of Custom/ duty of Excise, value added tax or cess on account of any dispute other than the following :

Name of the Statute	Nature of Dues	Amount under dispute not yet deposited (Rs.)	Period to which the amount relates	Forum where dispute is pending
West Bengal Sales Tax Act	Sales Tax Demand	22108/-	1994-95	Honourable High Court, Kolkata
West Bengal Sales Tax Act	Sales Tax Demand	203702/-	1995-96	Honourable High Court, Kolkata
West Bengal Sales Tax Act	Sales Tax Demand	148104/-	1996-97	Honourable High Court, Kolkata
West Bengal Sales Tax Act	Sales Tax Demand	199673/-	1997-98	Honourable High Court, Kolkata
West Bengal Sales Tax Act	Sales Tax Demand	1065718/-	2000-01	Honourable High Court, Kolkata

- (viii) According to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to financial institution or banks.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) but has obtained term loans during the year. Term Loans have been applied for the purpose for which they were obtained.



- (x) During the course of our examination of the books and records of the Company carried out in accordance with generally accepted audited practices in India and according to the information and explanations given to us, we have neither come across any instance of material fraud on or by the Company, noticed or reported during the course of audit, nor have we been informed of such case by the management.
- (xi) The Company being a Private Limited Company, the provisions of section 197 of the Companies Act, 2013 are not applicable to the Company.
- (xii) The Company is not a Nidhi Company. Accordingly, the provisions of clause (xii) of paragraph 3 of the Order are not applicable to the Company.
- (xiii) The company is not required to comply with the provisions of Section 177 during the applicable period as the said provisions are not applicable to it. The company has complied with provisions of Section 188 of the Companies Act, 2013 for all transactions with the related parties and the details have been disclosed in the Financial Statements, as required by applicable accounting standards.
- (xiv) According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause (xiv) of paragraph 3 of the Order are not applicable to the Company.
- (xv) According to the records examined by us and the information and explanation given to us, the Company has not entered into any non-cash transactions with the directors or persons connected with him during the year under review. Accordingly, the provisions of clause (xv) of paragraph 3 of the Order are not applicable to the Company.
- (xvi) According to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

For. **P B S D & ASSOCIATES**
Chartered Accountants
Firm Registration No.322152E



Place : Kolkata

Dated :

27 SEP 2019

Basudeb Adhya

BASUDEB ADHYA

Partner

Membership No. 051161

P B S D & ASSOCIATES

Chartered Accountants

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**PS GROUP REALTY PRIVATE LIMITED
(FORMERLY PS GROUP REALTY LTD)**

Annexure - B to the Auditors' 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 **PS GROUP REALTY PRIVATE LIMITED (FORMERLY PS GROUP REALTY LTD.)** ("the Company") as of 31 March 2019 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 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 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 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 judgment, 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.

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 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 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 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 March 2019, 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.

Place: Kolkata

Date:

27 SEP 2019



For P B S D & ASSOCIATES
Chartered Accountants
Firm Registration No.: 322152E

Basudeb Adhya

BASUDEB ADHYA
Partner

Membership No. 051161

BALANCE SHEET AS AT 31ST MARCH, 2019

	Note No.	As at 31/03/2019 (Rupees)	As at 31/03/2018 (Rupees)
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2	17,08,45,400	16,70,95,400
Reserves and surplus	3	1,81,18,68,466	1,55,36,44,231
		1,98,27,13,866	1,72,07,39,631
Non-current liabilities			
Long-term borrowings	4	1,79,58,46,885	38,19,15,828
Deferred tax liabilities (Net)	5	6,71,90,212	4,89,37,601
Other long term liabilities	6	9,78,74,301	10,63,14,551
		1,96,09,11,398	53,71,67,980
Current liabilities			
Short-term borrowings	7	1,68,34,00,086	2,12,92,66,694
Trade payables	8	1,15,21,83,229	1,02,66,82,576
Other current liabilities	9	1,23,96,66,642	82,98,06,112
Short-term provisions	10	3,51,94,081	2,84,32,194
		4,11,04,44,038	4,01,41,87,576
Total		8,05,40,69,302	6,27,20,95,187
ASSETS			
Non-current assets			
Fixed assets	11		
Tangible assets		85,34,10,701	79,54,14,010
Intangible assets		26,01,858	43,90,829
Non-current investments	12	1,81,67,96,441	1,77,81,47,358
Long-term loans and advances	13	2,61,99,189	1,89,73,950
		2,69,90,08,189	2,59,69,26,147
Current assets			
Inventories	14	2,61,27,88,619	1,11,13,54,279
Trade receivables	15	57,57,81,172	56,56,02,151
Cash and bank balances	16	16,62,42,160	1,41,61,591
Short-term loans and advances	17	1,35,46,32,253	1,07,26,25,709
Other current assets	18	64,56,16,909	71,14,25,310
		5,35,50,61,113	3,67,51,69,040
Total		8,05,40,69,302	6,27,20,95,187
Significant Accounting Policies	1		

The Notes referred to above & 27 to 32 form an integral part of the Financial Statements

PS GROUP REALTY PVT. LTD.

PS GROUP REALTY PVT. LTD.

In terms of our report of even date attached.

For P B S D & ASSOCIATES
Chartered Accountants
(FIRM REG. NO. 322152E)

PRADIP KUMAR CHOPRA
CHAIRMAN & MANAGING DIRECTOR
Din-00425171

CHANDRA KUMAR DUGAR
MANAGING DIRECTOR
Din-00424900

Director

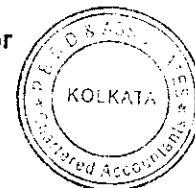
Basudeb Adhya
(BASUDEB ADHYA)
Partner
Membership No. 051161

PS GROUP REALTY PVT. LTD.
SHREELAL MOHTA
CFO
Din-00432027

Director

Kolkata
Dated

27 SEP 2019



STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2019

	Note No.	Year ended March 31, 2019 (Rupees)	Year ended March 31, 2018 (Rupees)
INCOME			
Revenue from operations	19	1,57,21,52,403	2,70,91,97,468
Share of profit from investment in partnership firms & LLPs (net)		16,01,69,457	19,25,78,169
Other income	20	18,95,64,795	19,86,62,585
Total Revenue (I)		1,92,18,86,655	3,10,04,38,222
EXPENSES			
Cost of land, construction and development expenses	21	2,30,48,74,367	2,75,13,16,261
Change in inventories of finished goods, stock-in-trade and work-in-progress	22	(1,21,93,56,487)	(51,15,22,840)
Employee benefits expenses	23	15,10,80,456	11,07,31,709
Finance costs	24	31,15,84,205	27,23,18,844
Depreciation and amortization	25	3,66,38,672	2,73,42,036
Other expenses	26	6,29,07,763	5,77,10,939
Total Expenses (II)		1,64,77,28,976	2,70,78,96,949
Profit before tax (I) - (II)		27,41,57,679	39,25,41,273
Tax expenses			
Current tax		2,51,00,000	4,50,39,100
Deferred tax		1,82,52,611	3,30,72,024
MAT credit		(84,26,838)	(1,68,54,311)
Earlier year		25,22,670	(3,32,835)
Profit after tax for the year		23,67,09,276	33,16,17,295
Significant Accounting Policies	I		
EARNINGS PER EQUITY SHARE OF Rs. 10/EACH	27.10		
Basic		13.90	19.85
Diluted		13.90	19.85

The Notes referred to above & 27 to 32 form an integral part of the financial statements.

PS GROUP REALTY PVT. LTD.

PS GROUP REALTY PVT. LTD.

In terms of our report of even date attached.
For P B S D & ASSOCIATES
Chartered Accountants
(FIRM REG. NO. 322152E)

PRADIP KUMAR CHOPRA
CHAIRMAN & MANAGING DIRECTOR
Din-00425171

SURENDRA KUMAR DUGAR
MANAGING DIRECTOR
Din-00424900

Director

Basudeb Adhya

(BASUDEB ADHYA)
Partner
Membership No. 051161

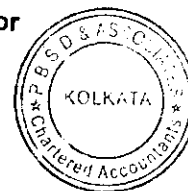
PS GROUP REALTY PVT. LTD.

SHREELAL MOHTA
CFO
Din-00432027

Director

Kolkata
Dated

27 SEP 2019



CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2019

Particulars	Year Ended 31/03/2019 (Rupees)		Year Ended 31/03/2018 (Rupees)	
A Cash Flow From Operating Activities				
Net Profit before tax		27,41,57,679		39,25,41,273
Adjustments for:				
Depreciation and amortization	3,66,38,672		2,73,42,036	
Provision for employee benefits	1,58,07,031		2,03,04,636	
Interest income	(17,23,74,243)		(10,89,29,849)	
Interest expenses	29,85,04,324		26,23,65,607	
Profit on sale of Fixed Assets	(1,55,48,339)		(8,86,51,351)	
Share of (Profit) from investment in partnership firms & LLPs	(16,18,072)	16,14,09,373	(19,25,78,169)	(8,01,47,090)
Operating profit before working capital changes		43,55,67,052		31,23,94,183
Changes in working capital:				
Increase/(decrease) in trade payables	12,55,00,653		35,40,35,096	
Increase/(decrease) in other long term liabilities	(84,40,250)		1,99,55,000	
Increase/(decrease) in other current liabilities	40,98,60,530		(2,95,59,727)	
Decrease/(Increase) in trade receivables	(1,01,79,021)		(25,88,49,563)	
Decrease/(Increase) in inventories	(1,30,14,34,340)		(50,04,64,419)	
Decrease/(Increase) in long-term loans and advances	12,01,599		(10,44,353)	
Decrease/(Increase) in short-term loans and advances	(25,72,94,355)		19,69,38,245	
Decrease/(Increase) in other current assets	6,58,08,401	(97,49,76,783)	(16,89,27,989)	(38,79,17,710)
Cash generated from (used in) operation		(53,94,09,731)		(7,55,23,527)
Direct taxes paid		(2,94,76,229)		(7,14,12,220)
Net cash flow from/(used in) operating activities		(56,88,85,960)		(14,69,35,747)
B Cash Flow From Investment Activities				
Purchase of fixed assets	(11,86,82,221)		(55,36,40,201)	
Decrease/(Increase) in investments	(3,86,49,083)		(20,89,98,606)	
Proceeds from sale of Fixed Assets	4,00,00,000		9,90,78,000	
Share of profit from firms	16,18,072		19,25,78,169	
Interest received	16,86,80,099		10,61,78,393	
Decrease/(Increase) Fixed Deposit (maturity over 3 months)	(37,43,427)		-	
		4,92,23,440		(36,48,04,245)
Net cash from/(used in) investment activities		4,92,23,440		(36,48,04,245)
C Cash Flow From Financing Activities				
Increase/(decrease) in long-term borrowings	1,41,39,31,057		9,29,03,162	
Increase/(decrease) in short-term borrowings	(44,58,66,608)		66,36,49,315	
Interest paid	(29,85,04,324)		(26,23,65,607)	
		66,95,60,125		49,41,86,870
Net cash from (used in) financing activities		66,95,60,125		49,41,86,870
Net Increase in Cash & Cash Equivalents (A+B+C)		14,98,97,605		(1,75,53,122)
Cash & cash equivalents at the beginning of the year		37,46,859		2,12,99,981
Cash & cash equivalents at the end of the year		15,36,44,464		37,46,859

PS GROUP REALTY PVT. LTD.

PS GROUP REALTY PVT. LTD.

In terms of our report of even date
For P B S D & ASSOCIATES
Chartered Accountants
(FIRM REG. NO. 322152E)

Pradip
PRADIP KUMAR CHOPRA Director
CHAIRMAN & MANAGING DIRECTOR
Din-00425171

Surendra
SURENDRA KUMAR DUGAR
MANAGING DIRECTOR
Din-00424900

Director

Basudeb
BASUDEB ADHYA

Partner
Membership No. 051161

Shreelal
SHREELAL MOHTA
CFO
Din-00432027

Kolkata
Dated

27 SEP 2019



1 Significant Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements of The Company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified Under Section 133 of The Companies Act, 2013, read with Rule 7 of The Companies (Accounts) Rules, 2014 and the relevant provisions of The Companies Act, 2013 ("the 2013 Act"). The Companies follows the accrual method of accounting under historical Cost Convention.

1.2 Recognition of Revenue

For own Projects:-

The Company deals in development & construction of Real Estate and Revenues from each Real Estate Development Project is recognized,

- (a) on the basis of "Percentage Completion Method" from the stage when the estimated expenses on construction (excluding land expenses) reaches a level of 25% of total such cost.
- (b) The Percentage completion method is applied on a cumulative basis in each accounting period to the current estimates of contract revenue and contract costs.

For Projects under Joint Venture:-

Revenue from the Projects under Joint Venture Business is recognized on the basis of their allocation.

For Share in profits of partnership firm investments

The Company's share in profits from firms where the Company is a partner, is recognised on the basis on such firms' audited accounts, as per terms of the partnership deed.

For Projects under Revenue Share

Total consideration amount is treated as Revenue and share of the land owner is treated as cost of the project.

1.3 Unbilled receivables

Unbilled receivables represents revenue recognised based of Percentage of completion method and represents the amount due as per the payments plans agreed with the customers.

1.4 Sale of Plots/Apartments:

Sale of Plots/Apartments is net after adjustments on account of cancellation.

1.5 Fixed Assets, Depreciation/Amortisation and Impairment of assets

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation/amortisation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Intangible Assets

Intangible assets are recorded at the consideration paid for acquisition less amortization. All upgradation/enhancements are charged off as revenue expenditure unless they bring significant additional benefits.

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P. S. R.
Director

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Reddy
Director



Depreciation/Amortisation

Depreciation/Amortisation is provided on Straight line Method (SLM) based on the useful life of the assets as prescribed in Schedule II of the Companies Act, 2013. Depreciation on assets sold / added during the year is recognized on a pro-rata basis.

Intangible assets are amortised over the best estimate of its useful lives on a straight line basis.

Impairment of assets

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. A previously recognized impairment loss is increased or reversed depending on changes in circumstances. However the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment.

1.6 Investments

Investments are long term (unless otherwise stated) and are stated at cost, except in cases where provision is considered necessary.

1.7 Inventories

Direct expenses like land cost, site labour cost, materials used for project construction, general expenses specifically for the respective project like, insurance, design and technical assistance and construction overheads are taken as the contract cost of the respective project and in case of site office, the site overhead costs are taken as contract cost.

- (a) Work-in-Progress represent the cost incurred in respect of unsold area of the Real Estates Development Projects.
- (b) Stock of Plots and Apartments, classified as stock in trade, are valued at cost or net realizable value whichever is lower.
- (c) Building Materials purchased & consumed are charged to the project's work in progress. Unconsumed materials are valued at cost or net realisable value whichever is lower.

1.8 Taxes on income:

Tax expense comprises of current and deferred tax

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act. Deferred Taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier year.

Deferred tax is measured based on the tax rates and the tax laws, enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

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Director

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Director



1.9 Provisions, Contingent Liabilities and Contingent Assets

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.

Contingent assets are not recognised in the financial statements.

1.10 Employee Benefits

Retirement Benefits in the form of provident fund is a defined contribution Scheme and the contributions are charged to the Statement Profit & Loss of the period when the contributions to the provident fund are due.

Liability towards gratuity is provided and funded with an Insurance company on the basis of year end actuarial valuation.

Liabilities towards leave entitlements & accrual Bonus to employees have been quantified by the management as on the date of Balance Sheet and are provided in the accounts.

1.11 Borrowing Cost

Borrowing cost attributable to the individual projects have been treated as project cost and added to work-in-progress. Other borrowing costs are charged to Statements of Profit & Loss in the year in which they are incurred.

1.12 Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Significant estimates used by the management in the preparation of these financial statements include computation of percentage completion for projects in progress, project cost, revenue and saleable area estimates. Any revision to accounting estimates is recognised prospectively.

1.13 Current and Non Current Classification

All assets and liabilities are classified into current and non current.

Assets

An asset is classified into current when it satisfies any of the following criteria:

- It is expected to be realized in , or intended for sale or consumption in, the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is expected to be realized within 12 months after the reporting date; or

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Director

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P. V. S.

Director



- It is cash or cash equivalents unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non current financial assets.
All other assets are classified as non current.

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is due to be settled within 12 months after the reporting date;

Current liabilities include current portion of non current financial liabilities.

All other liabilities are classified as non current.

1.14. Cash and Cash Equivalents

Cash and Cash Equivalents in the balance sheet comprises cash at bank and in hand, demand deposits with banks and short original maturity of three months or less.

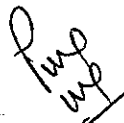
1.15 Cash Flow

The Cash flow statement is prepared using indirect method, whereby profit for the period is adjusted for the effects of transaction of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are presented separately.

1.16 Earnings Per Share (EPS)

Basic Earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of the equity shares outstanding during the year.

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 Director



Notes to financial statements for the period ended 31st March 2019

PARTICULARS	As at 31.03.2019 (Rs.)	As at 31.03.2018 (Rs.)
2 SHARE CAPITAL		
Authorised capital 25460000 (31 March 2018: 25460000) equity shares of Rs.10/- each	<u>25,46,00,000</u>	<u>25,46,00,000</u>
Issued, Subscribed and fully Paid-up capital 17084540 (31 March 2018: 16709540) equity shares of Rs.10/- each	17,08,45,400	16,70,95,400
Total issued, subscribed and fully paid-up share capital	<u>17,08,45,400</u>	<u>16,70,95,400</u>

Terms rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10 per share, ranking pari-pasu
Each holder of equity shares is entitled to one vote per share.

In the event of repayment the ordinary shareholders are eligible to receive the remaining assets of the company after payment of all preferential amounts in proportion to the shareholding.

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

Equity shares

	March 31, 2019		March 31, 2018	
	No. of Shares	Amount in Rs	No. of Shares	Amount in Rs
At the beginning of the period	16709540	16,70,95,400	16709540	16,70,95,400
Issued during the year	3,75,000	37,50,000	-	-
At the end of the year	<u>17084540</u>	<u>17,08,45,400</u>	<u>16709540</u>	<u>16,70,95,400</u>

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

	March 31, 2019		March 31, 2018	
	No. of Shares	% holding in the class	No. of Shares	% holding in the class
Equity shares of Rs. 10 each fully paid				
Surendra Kumar Dugar	4063700	23.79%	3963700	23.72%
Santosh Kumar Dugar	2255881	13.20%	2150000	12.87%
Pradip Kumar Chopra	2099300	12.29%	2099300	12.56%
Madhu Dugar	1329200	7.78%	1309200	7.84%
Ravi Kumar Dugar	1320254	7.73%	1257385	7.52%
Daulat Finlease Private Limited	1555000	9.10%	1555000	9.30%
Saurav Dugar	1073870	6.29%	1033870	6.19%
Gaurav Dugar	1073000	6.28%	1033000	6.18%

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Pune
Director

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Director



PARTICULARS	As at 31.03.2019 (Rs.)	As at 31.03.2018 (Rs.)
3 RESERVES & SURPLUS		
Securities premium account		
Balance as per the last financial statements	10,92,90,500	10,92,90,500
Addition during the year	2,25,00,000	-
Closing balance	<u>13,17,90,500</u>	<u>10,92,90,500</u>
General reserve		
Balance as per the last financial statements	37,50,00,000	37,50,00,000
Add: amount transferred from surplus balance in the statement of profit and loss	-	-
Closing balance	<u>37,50,00,000</u>	<u>37,50,00,000</u>
CSR reserve Fund		
Balance as per the last financial statements	64,73,560	45,45,000
Add: amount transferred from surplus balance in the statement of profit and loss	55,68,800	45,03,560
Less: Spent during the year by way of contribution	(9,85,001)	(25,75,000)
Closing balance	<u>1,10,57,359</u>	<u>64,73,560</u>
Surplus in statement of profit and loss		
Opening balance	1,06,28,80,171	73,57,66,436
Add: Profit for the year	23,67,09,236	33,16,17,295
Appropriations		
Transfer to CSR reserve	(55,68,800)	(45,03,560)
Closing balance	<u>1,29,40,20,607</u>	<u>1,06,28,80,171</u>
Total reserves and surplus	<u>1,81,18,68,466</u>	<u>1,55,36,44,231</u>

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P. S. D.
Director

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M. S.
Director

Director



PARTICULARS	As at 31.03.2019 (Rs.)	As at 31.03.2018 (Rs.)
4 LONG - TERM BORROWINGS		
(A) Term loans from Banks		
From AXIS Bank - III (secured)	-	35,36,894
From ICICI Bank - II (secured)	2,86,49,644	3,79,07,376
From ICICI Bank - III (secured)	4,46,79,184	-
From ICICI Bank - IV (secured)	17,49,27,948	-
From Standard Chartered Bank - I (secured)	16,64,15,622	12,49,05,218
From Standard Chartered Bank - II (secured)	1,86,80,716	-
 (B) Term loans for Vehicles		
(a) from Banks		
From HDFC Bank - II	-	16,14,824
(b) from others		
From Bajaj Finance Limited - I (secured)	7,55,30,226	8,55,31,930
From Bajaj Finance Limited - II (secured)	53,55,723	59,39,746
From Bajaj Finance Limited - III (secured)	4,50,00,000	4,50,00,000
From LIC Housing Finance Limited - I (secured)	38,55,58,837	-
From LIC Housing Finance Limited - II (secured)	60,00,00,000	-
From HDFC Limited (secured)	4,04,00,000	-
 (C) Unsecured loans		
Loan from related parties	21,06,48,985	7,74,79,840
	<u>1,79,58,46,885</u>	<u>38,19,15,828</u>

Loan from AXIS Bank - III

Term loan from bank was taken during the financial year 2010-11. The Above loan is repayable in 104 monthly instalments along with interest. The loan is secured by exclusive charge in the form of hypothecation of entire lease receipts presently occupied by Avon Beauti Product India Pvt. Ltd. of the commercial unit of the office cum showroom spaces in the ground floor premises no. 238A, AJC Bose road, Kolkata - 700020. Commonly known as "PS PLUS" admeasuring 1711 Sq. Ft. with three covered and four open parking spaces and equitable mortgage of the aboveproperty as collateral security and personal guarantee of the executive directors.

Loan from ICICI Bank - II

Term loan from bank was taken during the financial year 2015-16. The above loan is repayable in 84 monthly instalments along with interest. The loan is secured by equitable mortgage of 6th and 7th floor of the Premises No. 1002 EM Bypass, Kolkata - 700105 ward no. - 66, P.S. - Pragati Maidan.

Loan from ICICI Bank - III

Enhancement against the ICICI Bank - II term loan taken during the financial year 2018-19. The above loan is repayable in 72 monthly instalments along with interest. The loan is secured by equitable mortgage of 6th and 7th floor of the Premises No. 1002 EM Bypass Kolkata - 700105, ward no. - 66, P.S. - Pragati Maidan.

Loan from ICICI Bank - IV

Project Finance loan taken for Project "One 10" during the financial year 2018-19. The above loan is repayable in 30 monthly instalments commencing from July-21. The Security given for the loan is as follows:

- (a) ALL THAT piece and parcel of land containing an area of measuring about 27 Bighas 7 Cottahs 6 Chittacks 11 Sq. ft. (more or less) equivalent to 36614.73 sq. mt. situated at Mouza - Thakdari, J.L. No. 19, Touzi No. 145, RS No. 216, under Bidhannagar municipal Corporation, Being Municipal Ward No. 27, P.S. New Town, District - North 24 Parganas.
- (b) All the piece and parcel of land located at Plot No. AA/1D/OP-43, Premises No. OP-43, Action Area, 1D, New Town, Mouza Thakdari, PS New Town, District North 24 Parganas addmeasuring approx 406.07 sq mt
- (c) All the piece and parcel of land located at Plot No. DA/138/1, Premises No. 11/1-0276, Action Area, 1, New Town, mouza Thakdari, PS New Town, District North 24 Parganas addmeasuring approx 1470.43 sq mt
- (d) Exclusive charge on the Borrower's share of present and future receivables of the Project.

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P. P. Singh
Director

[Signature]
Director



Loan from Standard Chartered I

Term loan from bank was taken during the financial year 2017-18 and an enhancement on the loan was taken during the financial year 2018-19. Above loan is repayable in 180 monthly instalments along with interest. The loan is secured by equitable mortgage of entire ground floor, 2nd floor to 5th floor of the Premises No. 1002 EM Bypass, Kolkata - 700105, ward no. -66, P.S. - Pragati Maidan.

Loan from Standard Chartered II

Term loan from bank was taken during the financial year 2018-19. Above loan is repayable in 180 monthly instalments along with interest. The loan is secured by equitable mortgage of Unit 1A, 1st Floor, Block B, of the Premises No. 1002 EM Bypass, Kolkata 700105, ward no. - 66, P.S. - Pragati Maidan.

Loan from Bajaj Financial Limited - I

Term loan from Bajaj Financial Limited was taken during the financial year 2014-15. Above loan is repayable in 132 monthly instalments along with interest. The loan is secured by equitable mortgage of Unit no. GF 1, Portions of GF 2 & First Floor, unit no. 1A, 1B & 1C of Aakash Tower, Premises No. 781, Anandpur, ward no. - 108, P.S. - Tiljala, Kolkata - 107.

Loan from Bajaj Financial Limited - II

Term loan from Bajaj Financial Limited was taken during the financial year 2016-17. Above loan is repayable in 120 monthly instalments along with interest. The loan is secured by equitable mortgage of Portions of GF 2, Ground Floor of Aakash Tower, Premises No. 781, Anandpur, ward no. - 108, P.S. - Tiljala, Kolkata - 107.

Loan from Bajaj Financial Limited - III

Enhancement against Bajaj Financial Limited - I Term loan taken during the financial year 2017-18. Above loan is repayable in 132 monthly instalments along with interest. The loan is secured by equitable mortgage of Unit no. GF 1, Portions of GF 2 & First Floor Unit no. 1A, 1B & 1C of Aakash Tower, Premises No. 781, Anandpur, ward no. - 108, P.S. - Tiljala, Kolkata - 107.

Loan from LIC Housing Finance Limited - I

Project Finance loan taken for Project "The Reserve" during the financial year 2018-19. The above loan is repayable in 24 monthly instalments after completion of moratorium of 24 months from the date of first disbursement. The Security given for the loan is as follows:

- Equitable mortgage of leasehold project land admeasuring about 3.04 acres at Premises No. 225B AJC Bose Road, Ballyunge Kolkata - 700020, West Bengal.
- Assignment/Hypothecation of Developer's share of receivables from the Project.

Loan from LIC Housing Finance Limited - II

Project Finance loan taken for Project "Anassa" during the financial year 2018-19. The above loan is repayable in 36 monthly instalments after completion of moratorium of 24 months from the date of first disbursement. The Security given for the loan is as follows:

- Registered mortgage of project land admeasuring about 2 acres and structures thereon in the project Anassa at premises No. 992 EM Bypass, Post Office - Dhaka, P.S. - Pragati Maidan, District 24 Parganas North, Kolkata - 700105, ward no. 58 under KMC.
- Assignment/Hypothecation of Developer's share of receivables from the Project.

Loan from HDFC Limited

Term loan from bank was taken during the financial year 2018-19. The above loan is repayable in 120 monthly instalments along with interest. The loan is secured by equitable mortgage of Unit No. 1A, 1B, 4A and 4B of the Premises No. 85/1, Topsia Road (S), Kolkata - 700046.

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P. S. R.
Director

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[Signature]

Director



PARTICULARS	As at 31.03.2019 (Rs.)	As at 31.03.2018 (Rs.)
5 DEFERRED TAX LIABILITIES (NET)		
Deferred tax liability		
Impact of difference between tax depreciation and depreciation charged for the financial reporting	7,38,53,027	5,72,17,056
	<u>7,38,53,027</u>	<u>5,72,17,056</u>
Deferred tax asset		
Impact of expenditure charged to the statement of profit and loss in the current year at year end remaining outstanding allowed for tax purposes on payment basis	66,62,815	82,79,455
	<u>66,62,815</u>	<u>82,79,455</u>
Deferred tax liability (net)	<u>6,71,90,212</u>	<u>4,89,37,601</u>
6 OTHER LONG -TERM LIABILITIES		
Security and other deposit	2,78,74,301	3,63,14,551
Advance others	7,00,00,000	7,00,00,000
	<u>9,78,74,301</u>	<u>10,63,14,551</u>
7 SHORT -TERM BORROWINGS (Repayable on demand)		
Secured		
Overdraft from AXIS bank - I	24,73,13,860	32,16,41,938
Overdraft from AXIS bank - II	-	25,87,18,760
Unsecured		
Loan from related parties	26,30,087	37,60,333
Loan from Bodies Corporates	1,43,34,56,139	1,54,51,45,663
	<u>1,68,34,00,086</u>	<u>2,12,92,66,694</u>
<u>Overdraft from AXIS bank - I</u>		
Overdraft is secured by equitable mortgage of following properties:		
(a) Leased area admeasuring 1711 Sq. Ft. in the ground floor of "PS Plush" along with 3 covered and 4 open car parking at premises no: 238 AJC Bose Road, Kolkata - 700020		
(b) 1st Floor and 2nd Floor at Premises No. 43A Sarat Bose Road, Bhowanipore, Kolkata - 700020		
(c) Unit No. 1101 at 11th Floor of "PS Space" situated at 1/1A Mahendra Roy Lane, Kolkata - 700046, PS & PO - Topsia.		
(d) Commercial Unit admeasuring 23149 Sq. Ft. (Ground & 1st Floor) at Mouza: Atghora, Touzi No. 172, J L No. 10, PS - Rajarhat, North 24 Parganas.		
<u>Overdraft from AXIS bank - II</u>		
Overdraft is secured by equitable mortgage of following properties:		
(a) Overdraft is Exclusive charge by way of EM on project leasehold land measuring about 3.04 acres at premises no. 225B AJC Bose Road, Kolkata - 700020 and personal gurantee of the executive directors.		
(b) Exclusive charge by way of Hypothecation of current assets (including receivables to the extent of developers share) pertaining to the extant project, both present & future.		
(c) Charge on customer advances/receivables/sale proceeds (to the extent developers share) of the project.		
8 TRADE PAYABLE		
Trade payables for contractors/suppliers/others	1,15,21,83,229	1,02,66,82,576
	<u>1,15,21,83,229</u>	<u>1,02,66,82,576</u>
9 OTHER CURRENT LIABILITIES		
Current maturities of long-term borrowing	6,36,72,824	3,31,90,651
Advance from customer	18,00,94,470	23,83,40,649
Unrecognised revenue against demand raised on customers	47,99,96,440	10,94,04,453
Advance from related parties	12,06,61,594	24,73,69,414
Advance from others	5,80,85,515	3,23,50,000
Payable to co-owners	1,30,57,361	2,27,40,511
Security and other deposit	11,81,48,010	11,16,42,999
Statutory dues payable	2,13,44,833	1,56,61,988
Other liabilities	2,21,76,658	1,75,44,984
Book overdrawn balance in current account with bank	16,24,28,937	15,60,463

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82,98,06,112

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Director




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PARTICULARS	As at 31.03.2019 (Rs.)	As at 31.03.2018 (Rs.)
10 SHORT TERM PROVISIONS		
Provision for employee benefits	1,23,13,536	92,28,933
Provision for bonus	66,71,002	44,67,312
Provision for leave benefits	1,62,09,543	1,47,35,949
Provision for gratuity	3,51,94,081	2,84,32,194

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 Director

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 Director



11 FIXED ASSETS

Particulars	GROSS BLOCK (AT COST)			DEPRECIATION			NET BLOCK			
	As at 01.04.2018	Additions	Disposals/Adjustment	As at 31.03.2019	Upto 01.04.2018	for the year	Adjustment	Upto 31.03.2019	As at 31.03.2019	As at 31.03.2018
i										
TANGIBLE ASSETS										
OFFICE PREMISES	60,74,08,522	10,01,30,109	2,52,01,497	68,23,37,134	2,78,44,260	1,03,44,694	(15,49,837)	3,66,39,117	64,56,98,017	57,35,64,262
SHOWROOM	5,97,53,534	-	-	5,97,53,534	38,92,285	9,46,098	-	48,38,383	5,49,15,151	5,38,61,249
COMPUTER	2,45,62,455	13,45,503	-	2,59,07,958	1,16,40,789	55,80,405	-	1,72,21,194	86,86,764	1,79,21,666
OFFICE EQUIPMENT	3,68,36,296	11,46,673	-	3,79,82,969	1,53,76,640	51,54,084	-	2,05,30,724	1,74,52,245	2,14,59,656
FURNITURE & FIXTURES	3,49,92,229	2,58,969	21,84,169	3,30,67,029	73,40,038	29,65,275	-	1,03,05,313	2,27,61,716	2,76,52,191
VEHICLES	4,52,60,760	13,31,694	-	4,65,92,454	2,90,24,547	39,52,877	-	3,29,77,424	1,36,15,030	1,62,36,213
PLANT & MACHINERY	8,21,25,994	1,42,07,453	-	9,63,33,447	19,72,078	56,46,523	-	76,18,601	8,87,14,846	8,01,53,916
CONSTRUCTION EQUIPMENTS AND TOOLS	25,05,390	-	-	25,05,390	9,52,927	1,58,675	-	11,11,602	13,93,788	15,52,463
ELECTRIC EQUIPMENTS	16,328	1,70,000	-	1,86,328	3,934	9,250	-	13,184	1,73,144	12,394
Total	89,34,61,508	11,85,90,401	2,73,85,666	98,46,66,243	9,80,47,498	3,47,57,881	(15,49,837)	13,12,55,542	85,34,10,701	79,54,14,010
ii										
INTANGIBLE ASSETS										
COMPUTER SOFTWARE	96,11,839	91,820	-	97,03,659	52,21,010	18,80,791	-	71,01,801	26,01,858	43,90,829
Total	96,11,839	91,820	-	97,03,659	52,21,010	18,80,791	-	71,01,801	26,01,858	43,90,829
Grand Total	90,30,73,347	11,86,82,221	2,73,85,666	99,43,69,902	10,32,68,508	3,66,38,672	(15,49,837)	13,83,57,343	85,60,12,559	79,98,04,839

PS GROUP REALTY PVT. LTD.

PS GROUP REALTY PVT. LTD.
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Director

Director

12 NON CURRENT INVESTMENTS (AT COST - NON TRADE)

NAME OF THE COMPANY	Face Value	Quantity	As at 31.03.2019		As at 31.03.2018	
			Rupees	Quantity	Rupees	Quantity
EQUITY SHARES - QUOTED						
(long term, non trade, fully paid up)						
Pioneer Embroideries Ltd.	10	10000	91,090	10000		91,090
Central Bank of India (Market Value CY Rs. 249297, PY Rs. 313416)	10	373	38,046	373		38,046
TOTAL (A)			<u>1,29,136</u>			<u>1,29,136</u>
NAME OF THE COMPANY	Face Value	Quantity	As at 31.03.2019		As at 31.03.2018	
			Rupees	Quantity	Rupees	Quantity
EQUITY SHARES UNQUOTED						
(long term, non trade, fully paid up)						
(In Other Companies)						
ABS Vanijya Pvt. Ltd.	10	32700	3,27,000	32700		3,27,000
Enamour Developers Pvt. Ltd.	10	1900	19,000	1900		19,000
Magnolia Properties Pvt. Ltd.	100	3300	3,30,000	3300		3,30,000
Manjushree Properties Pvt. Ltd.	10	7100	71,000	7100		71,000
Mas Investment & Finance Consultants Pvt. Ltd.	10	3330	1,66,500	3330		1,66,500
NPR Infosystem Pvt. Ltd.	10	57750	57,750	57750		57,750
Neelamber Hi-Rise Pvt. Ltd.	10	0	-	1800		18,000
P. S. Adhunik Buildings Pvt. Ltd.	10	1500	15,000	1500		15,000
P. S. Advertising & Marketing Pvt. Ltd.	10	9100	91,000	9100		91,000
P. S. Apartment Pvt. Ltd.	10	67100	6,71,000	67100		6,71,000
P. S. Infrodev Pvt. Ltd.	10	1900	19,000	1900		19,000
P. S. Properties Developers Pvt. Ltd.	10	1900	19,000	1900		19,000
P. S. Quality Nirman Pvt. Ltd.	10	1900	19,000	1900		19,000
P. S. Facilities & Maintanance Pvt. Ltd.	10	7500	75,000	7500		75,000
Progressive Land Development Co. Pvt. Ltd.	10	355	7,85,500	355		7,85,500
Reproscan (India) Pvt. Ltd.	100	6500	25,75,000	6500		25,75,000
Rameshwara Estates Pvt. Ltd.	10	233300	23,33,000	233300		23,33,000
Yeo Fah Tannery Pvt. Ltd.	10	971	25,21,750	971		25,21,750
Seven Eighty One Anandpur Maint. Service Pvt. Ltd.	10	1447	14,470	1447		14,470
TOTAL (B)			<u>1,01,09,970</u>			<u>1,01,27,970</u>
Partnership Firms (Trade Investment -long term)			48,66,05,663			37,53,84,361
TOTAL (C)			<u>48,66,05,663</u>			<u>37,53,84,361</u>
Investment in LLP (Trade Investment -long term)			1,31,99,51,672			1,39,25,05,891
TOTAL (D)			<u>1,31,99,51,672</u>			<u>1,39,25,05,891</u>
TOTAL INVESTMENT (A+B+C+D)			<u>1,81,67,96,441</u>			<u>1,77,81,47,358</u>

PS GROUP REALTY PVT. LTD.

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PARTICULARS	As at 31.03.2019 (Rs.)	As at 31.03.2018 (Rs.)
13 LONG - TERM LOANS & ADVANCES (Unsecured, considered good)		
Security deposit	9,18,040	21,19,639
MAT credit available	2,52,81,149	1,68,54,311
	<u>2,61,99,189</u>	<u>1,89,73,950</u>
14 INVENTORIES		
Stock of materials	15,36,50,800	7,15,72,947
Stock-in-trade (finished Properties)	64,21,308	64,21,308
Work-in-progress (Valued at cost and as certified by the Management)	2,45,27,16,511	1,23,33,60,024
	<u>2,61,27,88,619</u>	<u>1,31,13,54,279</u>
15 TRADE RECEIVABLES (Unsecured, considered good unless stated otherwise)		
Outstanding for a period exceeding six months	5,50,00,485	3,97,76,455
Outstanding for a period less than six months	52,07,80,687	52,58,25,696
	<u>57,57,81,172</u>	<u>56,56,02,151</u>
16 CASH & BANK BALANCES		
a. Cash & Cash equivalents		
Cash in hand (As certified by the Management)	23,985	1,20,000
Cheques in hand	-	2,41,713
Balance with banks On current accounts	15,36,20,479	49,40,789
	<u>15,36,44,464</u>	<u>53,07,322</u>
b. Others bank balances		
Deposits with original maturity of more than 12 months	1,25,97,696	88,54,269
	<u>1,25,97,696</u>	<u>88,54,269</u>
	<u>16,62,42,160</u>	<u>1,41,61,591</u>
17 SHORT TERM LOAN & ADVANCES (Unsecured, considered good)		
Loans	27,26,98,902	25,27,00,031
Advance others	2,18,01,174	3,36,00,034
Advance against project	1,06,01,32,177	78,95,58,244
	<u>1,35,46,32,253</u>	<u>1,07,26,25,709</u>
18 OTHER CURRENT ASSETS		
Interest accrued on fixed deposits	12,76,060	20,39,538
Unbilled Receivable	39,10,44,987	48,61,05,587
Receivable from co-owners	19,69,289	94,52,878
Other receivables	13,04,75,787	11,77,67,625
Income tax refundable	5,77,14,209	3,38,65,759
Income tax advance and TDS, net of Provision for Income Tax	43,76,229	2,63,73,120
Security deposit	5,10,10,348	3,57,89,714
Income Tax (Seized Amount)	77,50,000	31,089
	<u>64,56,16,909</u>	<u>71,14,25,310</u>



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Director

Director

PARTICULARS	Year ended 31.03.2019 (Rs.)	Year ended 31.03.2018 (Rs.)
19 REVENUE FROM OPERATIONS		
Sale of flats & space	1,46,61,89,281	2,60,44,38,090
Rent received	4,73,00,655	4,20,19,786
Other operational income	5,86,62,467	6,27,39,592
	<u>1,57,21,52,403</u>	<u>2,70,91,97,468</u>
20 OTHER INCOME		
Interest from partnership firms	13,57,13,813	7,88,73,548
Interest from others	3,82,07,970	3,00,56,301
Profit on Sale of Fixed Assets	1,55,48,339	8,86,51,351
Miscellaneous income	94,673	10,81,385
	<u>18,95,64,795</u>	<u>19,86,62,585</u>

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PARTICULARS	Year ended 31.03.2019 (Rs.)	Year ended 31.03.2018 (Rs.)
21 COST OF LAND, CONSTRUCTION AND DEVELOPMENT EXPENSES		
Consideration & expenses for land purchase	3,22,30,000	12,24,28,284
Land converted from investments to inventory at cost	-	27,57,43,444
Construction & development expenses	1,49,55,15,928	97,11,56,163
Land owner revenue share	77,71,28,439	1,38,19,88,370
	<u>2,30,48,74,367</u>	<u>2,75,13,16,261</u>
22 CHANGE IN INVENTORIES		
Inventories at the beginning of the year		
Work-in-progress	1,23,33,60,024	72,18,37,184
Stock-in-trade (finished goods)	64,21,308	64,21,308
	<u>1,23,97,81,332</u>	<u>72,82,58,492</u>
Inventories at the end of the year		
Work-in-progress	2,45,27,16,511	1,23,33,60,024
Stock-in-trade (finished goods)	64,21,308	64,21,308
	<u>2,45,91,37,819</u>	<u>1,23,97,81,332</u>
(Increase)/decrease in inventories	<u>(1,21,93,56,487)</u>	<u>(51,15,22,840)</u>
23 EMPLOYEE BENEFITS EXPENSE		
Salary, wages, bonus and exgratia	13,63,95,613	9,59,44,175
Contribution to provident fund	36,92,173	23,84,126
Contribution to ESIC	10,93,526	7,16,345
Gratuity expenses	14,73,594	71,41,979
Staff insurance	32,56,318	22,94,020
Staff welfare	51,69,232	22,51,064
	<u>15,10,80,456</u>	<u>11,07,31,709</u>
24 FINANCE COSTS		
Interest on term loans	3,24,13,349	2,72,26,953
Interest on overdraft from banks	2,74,07,203	3,41,16,183
Interest to related party	4,12,93,563	4,05,25,467
Interest others	19,73,90,209	16,04,97,004
Brokerage and commission	1,27,01,634	90,26,167
Other finance & processing charges	3,78,247	9,27,070
	<u>31,15,84,205</u>	<u>27,23,18,844</u>
25 DEPRECIATION AND AMORTISATION		
Depreciation on Tangible assets	3,47,57,881	2,55,06,012
Amortisation on Intangible assets	18,80,791	18,36,024
	<u>3,66,38,672</u>	<u>2,73,42,036</u>



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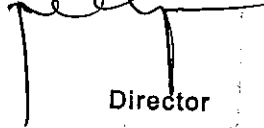
PS GROUP REALTY PVT. LTD.

Director

Director

PARTICULARS	Year ended 31.03.2019 (Rs.)	Year ended 31.03.2018 (Rs.)
26 OTHER EXPENSES		
Rates and taxes	62,02,941	57,18,238
Business promotion	57,91,009	37,30,220
Bank charges	4,64,497	1,89,328
Motor vehicle expenses	45,55,535	46,04,148
Repairs and maintenance - Building	40,13,697	53,67,011
Repairs and maintenance - Plant & Machinery	56,500	3,60,807
Repairs and maintenance - Others	66,06,700	53,52,311
Legal and professional expenses	1,65,45,493	1,21,76,567
Miscellaneous expenses	3,97,987	12,13,846
Postage and telegram	1,86,694	1,42,373
Printing and stationery	16,07,894	19,33,044
P F and EDELIS administration charges	2,44,777	2,09,005
Publicity and advertisement	25,93,967	9,43,095
News paper and periodicals	20,182	27,310
Telephone charges	29,90,410	36,13,195
Electricity charges	39,97,509	43,71,450
Insurance	2,20,075	8,77,675
Travelling and conveyance	28,22,287	19,74,564
Donation and subscription	9,05,775	8,76,064
Staff Training expenses	2,94,486	11,26,699
Website expenses	13,25,500	15,55,825
Internet & Broadband expenses	7,63,848	10,48,164
Payment to Auditor		
As Audit fee	2,40,000	2,40,000
As Tax audit fee	60,000	60,000
	6,29,07,763	5,77,10,939

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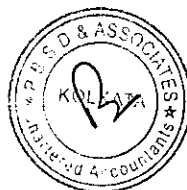


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PS GROUP REALTY PVT. LTD.



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27 Notes to Financial Statements:

27.1 Previous year figures have been regrouped and reclassified wherever necessary to make them comparable.

27.2 Contingent liabilities

Contingent liabilities not provided for

- a) Towards sales tax Rs 16,39,305/- PY (Rs 16,39,305/-). A stay order for which has been obtained from Honourable Kolkata High Court at Kolkata.

27.3 Guarantees issued by the Company

Guarantees issued by the Company on behalf of partnership Firm & Others jointly with others Rs 110.90 Crore (PY Rs. 128.34 (Crore).

(All the Guarantees are provided along with other co-owners /partners of the project)

27.4 Impairment of Assets:

Pursuant to Accounting Standard (AS 28)-Impairment of Assets issued by Institute of Chartered Accountant of India, the Company assessed its fixed assets for impairment as at March 31, 2019 and concluded that there has been no significant impaired fixed assets that needs to be recognized in the books of accounts.

27.5 Segment Reporting:

The Company is mainly engaged in the business of Real estate development and construction of Properties and Projects and therefore segment reporting , as defined in Accounting Standard 17, does not apply.

27.6 Earning in Foreign Currency (On accrual basis)

	<u>2018-19</u>	<u>2017-18</u>
Export on F.O.B. basis	Nil	Nil

27.7 Expenditure in Foreign exchange

	<u>2018-19</u>	<u>2017-18</u>
	(Rs)	(Rs)
Consultancy, Professional & Other Expenses	12,368,254	102,703,359

27.8 Value of imports calculated on CIF basis

	<u>2018-19</u>	<u>2017-18</u>
	(Rs)	(Rs)
Material	Nil	Nil

27.9 Investments

Income from partnership is on long term trade investment and Income from dividend is on long term Non trade Investment.

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27.10 Earnings per Shares

- (a) Basic and Diluted Earnings per shares are calculated by dividing the net profit attributable to the ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.
- (b) The following reflects the income and share data used in the computation of Basic Diluted Earnings per Shares.

	31.03.2019	31.03.2018
Amount used as the numerator		
Net profit attributable to the ordinary Shareholders for Basic & Diluted Earnings per shares.	Rs 236709236	Rs 331617295
No. of Ordinary Shares used as denominator		
Weighted average number of ordinary Shares in issue applicable to Basic Earnings per shares	17028033	16709540
Earning Per Shares - Basic	13.90	19.85
No. of Ordinary Shares used as denominator		
Weighted average number of ordinary Shares in issue applicable to Diluted Earnings per shares	17028033	16709540
Earning Per Shares - Diluted	13.90	19.85

27.11 Balances under sundry receivables, sundry payables, deposits, loan and advances payable/receivable are subject to confirmation and reconciliation.

27.12 The figures have been rounded off to nearest rupee.

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Director

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27.13 Related Party Disclosures (As identified by the Management)

A) Name of Related Parties and Description of Relationship

I) Partnership Firms

- 1) Sherwood Estate Developers
- 2) Golden Home Developers
- 3) P. S. Srijan Height Developers
- 4) P. S. Srijan Projects
- 5) P. S. Srijan Enclave
- 6) P. S. Srijan Conclave
- 7) P. S. Khetawat Developers
- 8) P. S. Vinayak Ventures
- 9) SKY View Developers
- 10) PMB Maintenance
- 11) Elixir

II) LLP Partnership Firms

- 1) Badu Road Developers LLP
- 2) Raintree Enclave LLP
- 3) Reprosan Tech Park LLP
- 4) Neelanchal Realtors LLP
- 5) P S Srijan Real Venture LLP
- 6) P S Srijan Developers LLP
- 7) P S Srijan Realty LLP
- 8) P S Group Properties LLP
- 9) P S Merlin Developers LLP
- 10) P S Unipon Garment Park LLP
- 11) P S Srijan Estate LLP
- 12) P S Vinayak Complex LLP
- 13) P S Vinayak Smartcity LLP
- 14) P S Primarc Projects LLP
- 15) Trinity Infra Park LLP
- 16) ASPS Developers LLP
- 17) Sherwood Realty LLP
- 18) Marq Plaza LLP
- 19) P K C & Associates LLP
- 20) Zen Promoters LLP
- 21) 380 Realty Solutions LLP
- 22) Hazelton Highrise LLP
- 23) P S Vinayak Homes LLP
- 24) Anusaran Vanijya LLP
- 25) Daivesh Viniyog LLP
- 26) Goldmine Commercial LLP
- 27) Jupiter Dealers LLP
- 28) Minolta Agencies LLP
- 29) Platnum Vyapaar LLP
- 30) Presidency Traders LLP
- 31) Zoom Vincom LLP
- 32) Planet Vanijya LLP
- 33) Aakash Libra Lights LLP
- 34) Ztest Complex LLP
- 35) Nabhan Commercial LLP
- 36) Neelamber Hi-Rise LLP



PS GROUP REALTY PVT. LTD.

Director

PS GROUP REALTY PVT. LTD.

Director

III) Key Management Personnel

- 1) Mr. Pradip Kumar Chopra
- 2) Mr. Surendra Kumar Dugar
- 3) Mr. Ravi Kumar Dugar
- 4) Mr. Arun Kumar Sancheti
- 5) Mr. Prashant Chopra
- 6) Mr. Gaurav Dugar
- 7) Mr. Shree Lal Mohta

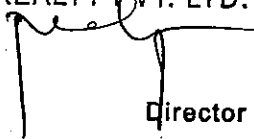
IV) Relative of Key Management Personnel

- 1) Mr. Saurav Dugar
- 2) Mr. Santosh Kumar Dugar
- 3) Mrs. Pratiti Chopra
- 4) Mrs. Madhu Dugar

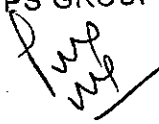
V) Entities where significant influence exist

- 1) Daulat Finlease Pvt. Ltd.
- 2) Deer Gold Dealers Pvt. Ltd.
- 3) Mesco Marketing Pvt. Ltd.
- 4) Rimjhim Vanijya Pvt. Ltd.
- 5) P S Magnum
- 6) P S Inns Pvt. Ltd.
- 7) I Lead Foundation
- 8) Sancheti Projects Pvt. Ltd.

PS GROUP REALTY PVT. LTD.


Director

PS GROUP REALTY PVT. LTD.



Director



B) Related Party Transactions & Balances

Nature of Transaction	Partnership Firms/LLPs		Key Management Personnel		Relative of Key Management Personnel		Entities where significant influence exist	
	2019	2018	2019	2018	2019	2018	2019	2018
Interest Received	13,41,66,272	7,88,73,548	-	-	-	-	-	-
Loan Taken	-	-	19,96,50,000	18,72,00,000	-	-	34,15,00,000	17,16,50,000
Loan Repayment	-	-	8,48,77,924	26,62,00,000	-	-	34,65,72,802	19,58,41,919
Interest Paid	1,64,71,756	2,06,72,568	2,04,41,188	1,63,29,128	-	-	43,80,619	35,23,771
Advance Received	29,32,12,948	23,43,96,645	-	-	-	-	-	-
Advance Repayment	28,88,00,000	20,77,85,199	-	-	-	-	-	-
Salary Paid	-	-	3,22,18,800	2,70,67,290	90,00,000	94,50,000	-	-
Purchase of Materials	4,15,66,164	-	-	-	-	-	-	-
Rent Received	73,80,000	22,50,000	22,597	2,71,164	52,681	6,32,672	2,24,000	-
Brokerage Received	-	76,06,873	-	-	-	-	-	30,75,053
Brokerage Paid	74,93,736	1,34,58,956	-	-	-	-	-	32,03,910
Sale of Materials	91,90,750	7,79,165	-	-	-	-	66,528	-
Purchase of Fixed Assets	9,17,50,000	24,75,62,571	-	-	-	-	-	-
Paid for Expenses/ Services	3,89,00,409	1,27,98,382	-	-	-	-	-	3,00,000
Receivable against Rent	3,64,000	8,70,000	-	53,330	-	1,24,330	2,60,320	-
Payable towards Expenses/ Services	2,97,02,215	1,86,51,989	-	-	-	-	-	-
Payable towards Construction	-	-	-	-	-	-	31,92,072	18,10,943
Balance of Advance Received at the end of the year	12,06,61,594	24,73,69,414	-	-	-	-	-	-
Balance of Loan Taken at the end of the year	-	-	21,06,48,985	7,74,79,840	-	-	20,30,087	37,60,333



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 Director

Accounting Standard 18: Related Party Disclosure

Details of Unsecured Loan During the Year (2018-19)

Key Managerial Personnel

	Loan Taken	Loan Repayment Including Interest	Interest Paid	Outstanding at the end
Pradip Kumar Chopra	4,14,00,000.00	2,20,00,000.00	69,16,707.00	5,92,45,109.00
Prashant Chopra	79,00,000.00	1,00,000.00	1,14,695.00	79,03,225.00
Ravi Kumar Dugar	4,55,50,000.00	1,49,00,000.00	72,71,402.00	7,43,14,105.00
Gaurav Dugar	73,00,000.00	4,70,000.00	75,552.00	68,97,997.00
Surendra Kumar Dugar	9,75,00,000.00	4,74,07,924.00	60,62,832.00	6,22,88,549.00
	19,96,50,000.00	8,48,77,924.00	2,04,41,188.00	21,06,48,985.00

Details of Unsecured Loan During the Year (2017-18)

Key Managerial Personnel

	Loan Taken	Loan Repayment Including Interest	Interest Paid	Outstanding at the end
Pradip Kumar Chopra	10,87,00,000.00	14,21,00,000.00	61,99,098.00	3,36,20,073.00
Ravi Kumar Dugar	3,25,00,000.00	7,29,00,000.00	94,49,808.00	3,71,19,843.00
Surendra Kumar Dugar	4,60,00,000.00	5,12,00,000.00	6,80,222.00	67,39,924.00
	18,72,00,000.00	26,62,00,000.00	1,63,29,128.00	7,74,79,840.00

Details of Unsecured Loan During the Year (2018-19)

Entities where Significant Influence exist

	Loan Taken	Loan Repayment Including Interest	Interest Paid	Outstanding at the end
Daulat Finlease Pvt. Ltd.	13,39,00,000.00	13,39,00,000.00	17,04,296.00	15,33,866.00
Deer Gold Dealers Pvt. Ltd.	4,05,00,000.00	4,05,00,000.00	7,08,356.00	6,37,520.00
Mesco Marketing Pvt. Ltd.	16,01,00,000.00	16,14,12,469.00	14,58,299.00	-
SANCHETI PROJECTS PVT.LTD	70,00,000.00	1,07,60,333.00	5,09,668.00	4,58,701.00
	34,15,00,000.00	34,65,72,802.00	43,80,619.00	26,30,087.00

Details of Unsecured Loan During the Year (2017-18)

Entities where Significant Influence exist

	Loan Taken	Loan Repayment Including Interest	Interest Paid	Outstanding at the end
Daulat Finlease Pvt. Ltd.	3,40,00,000.00	3,47,63,087.00	2,51,834.00	-
Deer Gold Dealers Pvt. Ltd.	6,86,50,000.00	7,14,35,184.00	8,31,639.00	-
Mesco Marketing Pvt. Ltd.	6,90,00,000.00	6,96,43,648.00	4,72,288.00	-
SANCHETI PROJECTS PVT.LTD	-	2,00,00,000.00	19,68,010.00	37,60,333.00
	17,16,50,000.00	19,58,41,919.00	35,23,771.00	37,60,333.00

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Details of Interest Received
Partnership Firm/LLP

	Partnership Firm/LLPs (2018-19)	Partnership Firm/LLPs (2017-18)
-P S Khetawat Developers	15,073.00	6,42,743.00
-Sylvan Estate Developers	-	5,48,959.00
-P S Vinayak Complex LLP	2,53,05,189.00	1,23,36,057.00
-P S Vinayak Venture	18,04,482.00	48,39,918.00
-P S Vinayak Smartcity LLP	64,10,806.00	9,93,370.00
-P S Primarc Projects LLP	1,39,90,394.00	1,27,14,280.00
-Hazelton Highrise LLP	-	6,55,622.00
-Reproscan Tech Park LLP	4,12,63,994.00	2,38,43,335.00
-PKC & Associates LLP	-	3,43,718.00
-ASPS Developers LLP	92,80,975.00	28,05,693.00
-Trinity Infrapark LLP	1,15,87,384.00	76,12,261.00
-PS Vinayak Homes LLP	1,46,544.00	14,16,301.00
-SKY View Developers	99,80,950.00	78,24,373.00
-P. S. Unipon Garment Park	34,712.00	2,16,274.00
-P. S. Srijan Enclave	1,31,26,600.00	12,10,300.00
-Daivesh Viniyog LLP	29,329.00	16,217.00
-Anusaran Vanijya LLP	32,447.00	31,264.00
-Nabhan Commercial LLP	25,280.00	-
-380 Realty Solutions LLP	5,94,405.00	3,64,035.00
-PNB Maintenance	-	1,28,253.00
-Ztest Cpmplex LLP	59,573.00	-
-Elixir	4,78,135.60	-
-ZEN Promoters LLP	-	3,30,575.00
	13,41,66,272.60	7,88,73,548.00

Details of Interest Paid
Partnership Firm/LLP

	Partnership Firm/LLPs (2018-19)	Partnership Firm/LLPs (2017-18)
PS Srijan Estate LLP	74,85,959	1,32,64,309.00
PS Merlin Developers LLP	79,66,467	74,08,259.00
PKC & ASSOCIATES LLP	1,04,347	-
PLANET VANIJYA LLP	1,94,018	-
PRESIDENCY TRADERS LLP	5,32,314	-
MINOLTA AGENCIES LLP	1,88,651	-
	1,64,71,756.00	2,06,72,568.00

Details of Brokerage Paid (FY 2018-19)
Partnership Firm/LLP

	Brokerage	Partnership Firm/LLPs
380 Realty Solutions LLP	74,93,736.00	74,93,736.00
	74,93,736.00	74,93,736.00

Details of Brokerage Paid (FY 2017-18)
Partnership Firm/LLP

	Brokerage	Partnership Firm/LLP	KMP has Significant Influence
380 Realty Solutions LLP	1,34,58,956.00	1,34,58,956.00	-
P S Inns Pvt Ltd	32,03,910.00	-	32,03,910.00
	1,66,62,866.00	1,34,58,956.00	32,03,910.00

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Details of Expenses/Services Paid (FY 2018-19)

	Expenses/Service	Partnership Firm/LLPs
380 Realty Solutions LLP	3,89,00,409.00	3,89,00,409.00
	3,89,00,409.00	3,89,00,409.00

Details of Expenses/Services Paid (FY 2017-18)

	Expenses/Service	Partnership Firm/LLP	KMP has Significant Influence
380 Realty Solutions LLP	1,27,98,382.00	1,27,98,382.00	-
Ilead Foundation	3,00,000.00	-	3,00,000.00
	1,30,98,382.00	1,27,98,382.00	3,00,000.00

Details of Advance as on 31.03.2019

	Advance Received	Advance Repayment	Outstanding at the end
PS Srijan Estate LLP	24,26,37,363.00	17,89,00,000.00	57,13,165.00
P S Srijan Projects	-	-	5,51,678.00
Golden Home Developers	-	10,00,00,000.00	1,07,890.00
PS Merlin Developers LLP	-	-	7,09,26,395.00
Marq Plaza LLP	-	-	4,39,873.00
Goldmine Commercial LLP	55,31,031.00	20,00,000.00	35,55,384.00
Aakash Libra Lights LLP	-	-	99,890.00
DAIVESH VINIYOG LLP	3,23,220.00	-	10,500.00
PLANET VANIJYA LLP	53,75,446.00	-	57,08,984.00
PLATINUM VYAPAAR LLP	62,00,000.00	2,00,000.00	60,02,591.00
NEELAMBER HI-RISE LLP	-	-	4,469.00
380 Realty Solutions LLP	-	-	17,98,954.00
PRESIDENCY TRADERS LLP	1,16,79,083.00	30,00,000.00	87,91,035.00
ZOOM VINCOM LLP	75,66,701.00	45,00,000.00	30,24,208.00
MINOLTA AGENCIES LLP	39,50,104.00	2,00,000.00	40,04,560.00
JUPITER DEALERS LLP	99,50,000.00	-	99,22,018.00
	29,32,12,948.00	28,88,00,000.00	12,06,61,594.00

Details of Advance as on 31.03.2018

	Advance Received	Advance Repayment	Outstanding at the end
PS Srijan Estate LLP	18,90,75,042.00	15,30,25,961.00	8,13,09,020.00
P S Srijan Projects	-	-	5,51,678.00
Golden Home Developers	-	-	10,01,15,445.00
PS Merlin Developers LLP	-	93,60,966.00	6,50,32,381.00
Marq Plaza LLP	-	-	1,03,323.00
P K C & Associates LLP	4,53,21,603.00	4,53,98,272.00	79,669.00
Goldmine Commercial PVT LTD	-	-	18,970.00
Aakash Libra Lights LLP	-	-	1,34,374.00
Planet Vanijya PVT LTD	-	-	24,554.00
	23,43,96,645.00	20,77,85,199.00	24,73,69,414.00

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Receivable against Rent as on 31.03.2019

	Partnership Firm/LLPs	KMP has Significant Influence
Sky View Developers	28,320.00	-
380 Realty Solutions LLP	42,480.00	-
PS Srijan Realventure LLP	14,160.00	-
PS Srijan Estate LLP	14,160.00	-
PS Srijan Conclave	28,320.00	-
PS Srijan Enclave	28,320.00	-
PS Unipon Garment Park LLP	7,080.00	-
PS Magnum	-	28,320.00
PS Inns Private Limited	-	2,32,000.00
PS Vinayak Homes LLP	14,160.00	-
PKC & Associates LLP	14,160.00	-
Planet Vanijya LLP	28,320.00	-
Presidency Traders LLP	7,080.00	-
Khetawat Developers	14,160.00	-
Nabhan Commercial LLP	14,160.00	-
Mintola Agencies LLP	14,160.00	-
Neelamber Hirise LLP	14,160.00	-
Hazelton Hirise LLP	38,320.00	-
Zoom Vincom LLP	28,320.00	-
Ztest Complex LLP	14,160.00	-
	3,64,000.00	2,60,320.00

Receivable against Rent as on 31.03.2018

	Relative of KMP	KMP	Partnership Firm
Madhu Dugar	71,000.00	-	-
Pratiti Chopra	53,330.00	-	-
Ravi Kumar Dugar	-	53,330.00	-
Sky View Developers	-	-	8,70,000.00
	1,24,330.00	53,330.00	8,70,000.00

Payable towards Expenses/Service

	Partnership Firm/LLP(31.03.2019)	Partnership Firm/LLP(31.03.2018)
380 Realty Solutions LLP	2,97,02,215.00	1,86,51,989.00
	2,97,02,215.00	1,86,51,989.00

Payable against Construction

	KMP has Significant Influence as on 31.03.2019	KMP has Significant Influence as on 31.03.2018
Rimjhim Vanijya Pvt. Ltd.	25,00,000.00	10,00,000.00
Sancheti Projects Pvt. Ltd.	6,92,072.00	8,40,943.00
	31,92,072.00	18,40,943.00

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Details of Rent Received (FY 2018-19)

	Relative of KMP	KMP	Partnership Firm	KMP has Significant Influence
Madhu Dugar	30,084.00	-	-	-
Pratiti Chopra	22,597.00	-	-	-
Ravi Dugar	-	22,597.00	-	-
380 Realty	-	-	36,000.00	-
PS magnum	-	-	-	24,000.00
ps srijan Estate	-	-	12,000.00	-
Ps Srijan Conclave	-	-	24,000.00	-
Ps Srijan Enclave	-	-	24,000.00	-
PS Srijan Realventure LLP	-	-	12,000.00	-
PS Unipon Garment Park LLP	-	-	6,000.00	-
PS Vinayak Homes LLP	-	-	12,000.00	-
SKY View	-	-	71,04,000.00	-
Planet Vanijya LLP	-	-	24,000.00	-
Presidency Traders LLP	-	-	6,000.00	-
PS Inns	-	-	-	2,00,000.00
PKC & Associates LLP	-	-	12,000.00	-
Zoom Vincom LLP	-	-	24,000.00	-
Nabhan Commercial LLP	-	-	12,000.00	-
Neelamber Hirise LLP	-	-	12,000.00	-
Hazelton Hirise LLP	-	-	24,000.00	-
Ziest Complex LLP	-	-	12,000.00	-
Mintola Agencies LLP	-	-	12,000.00	-
Khetawat Developers	-	-	12,000.00	-
	52,681.00	22,597.00	73,80,000.00	2,24,000.00

Details of Rent Received (FY 2017-18)

	Relative of KMP	KMP	Partnership Firm
Madhu Dugar	3,61,008.00	-	-
Ravi Kumar Dugar	-	2,71,164.00	-
Pratiti Chopra	2,71,664.00	-	-
SKY View Developers	-	-	22,50,000.00
	6,32,672.00	2,71,164.00	22,50,000.00

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Details of Sale of Stores(Materials) FY 2018-19

	Partnership Firm/LLPs	KMP has Significant Influence
P S SRIJAN REAL VENTURE LLP	8,17,032.00	-
P S SRIJAN ESTATE LLP	21,84,289.00	-
SKY VIEW DEVELOPERS	23,25,345.00	-
P S SRIJAN CONCLAVE	36,08,955.00	-
P S SRIJAN ENCLAVE	2,12,453.00	-
HAELETON HIRISE LLP	-	35,478.00
PS MAGNUM	42,676.00	-
ILEAD FOUNDATION	-	31,050.00
	91,90,750.00	66,528.00

Details of Sale of Stores(Materials) FY 2017-18

	Partnership Firm/LLPs
P S SRIJAN REAL VENTURE LLP	18,078.00
P S SRIJAN ESTATE LLP	1,85,586.00
SKY VIEW DEVELOPERS	92,489.00
P S SRIJAN CONCLAVE	46,829.00
P S SRIJAN ENCLAVE	4,36,183.00
	7,79,165.00

Details of Purchase of Fixed Assets (FY 2018-19)

	Partnership Firm/LLPs 2018-19	Partnership Firm/LLPs 2017-18
P S SRIJAN ENCLAVE	9,17,50,000.00	24,27,00,849.00
PS SRIJAN REALVENTURE LLP	-	48,61,722.00
	9,17,50,000.00	24,75,62,571.00

Details of Purchase of Stores(Materials) FY 2018-19

	Partnership Firm
P S SRIJAN REAL VENTURE LLP	1,73,36,652.00
P S SRIJAN ESTATE LLP	1,54,44,081.00
SKY VIEW DEVELOPERS	26,48,649.00
P S SRIJAN CONCLAVE	44,67,638.00
P S SRIJAN ENCLAVE	16,69,144.00
	4,15,66,164.00

Details of Brokerage Received (FY 2017-18)

	Partnership Firm	KMP has Significant Influence
P S Srijan Conclave	4,07,793.00	-
SKY View Developers	14,60,148.00	-
P S Srijan Realventure LLP	1,51,636.00	-
P S Magnum	-	30,75,053.00
P S Srijan Estate LLP	55,87,296.00	-
	76,06,873.00	30,75,053.00

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Directors Salary : Remuneration to Key Managerial Personnel

	FY 2018-19	FY 2017-18
Surendra Kumar Dugar	45,00,000.00	48,00,000.00
Ravi Kumar Dugar	45,00,000.00	48,00,000.00
Pradip Kumar Chopra	45,00,000.00	48,00,000.00
Arun Kumar Sancheti	45,00,000.00	36,00,000.00
Gaurav Dugar	45,00,000.00	40,50,000.00
Prashant Chopra	45,00,000.00	-
Varun Kohli	-	6,82,290.00
Shree Lal Mohta	52,18,800.00	43,35,000.00
	3,22,18,800.00	2,70,67,290.00

Salary : Relatives of Key Managerial Personnel

	FY 2018-19	FY 2017-18
Saurav Dugar	45,00,000.00	40,50,000.00
Prashant Chopra	-	13,50,000.00
Santosh Kumar Dugar	45,00,000.00	40,50,000.00
	90,00,000.00	94,50,000.00

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28 (A) Details of investment in partnership firm

	2019		2018	
	Profit sharing ratio (%)	Amount of investment in capital	Profit sharing ratio (%)	Amount of investment in capital
In Sherwood Estate Developers				
P S Group Realty Private Limited	17.50%	1,75,000	17.50%	1,75,000
B P Knitpro (India) Limited	3.00%	30,000	3.00%	30,000
Dhumaboti Griha Nirman Pvt. Ltd	10.00%	1,00,000	10.00%	1,00,000
Harsh Vardhan Patodia	3.75%	37,500	3.75%	37,500
Kheda Merchandise Pvt. Ltd.	3.00%	30,000	3.00%	30,000
Nibha Estates Pvt. Ltd.	3.00%	30,000	3.00%	30,000
Pradip Kumar Chopra	3.00%	30,000	3.00%	30,000
Raj Vardhan Patodia	3.75%	37,500	3.75%	37,500
Regent Hirise Pvt. Ltd.	7.50%	75,000	7.50%	75,000
Santosh Kumar Dugar	2.25%	22,500	2.25%	22,500
Shristi Merchandise Pvt. Ltd.	3.00%	30,000	3.00%	30,000
Ayush Poddar	5.00%	50,000	5.00%	50,000
Srijan Realty Pvt. Ltd.	25.00%	2,50,000	25.00%	2,50,000
Surendra Kumar Dugar	2.25%	22,500	2.25%	22,500
Trammel Commercial Pvt. Ltd.	3.00%	30,000	3.00%	30,000
Devashish Poddar	5.00%	50,000	5.00%	50,000
	100.00%	10,00,000	100.00%	10,00,000
In Golden Home Developers				
P S Group Realty Private Limited	15.00%	75,000	15.00%	75,000
Pradip Kumar Chopra	10.00%	50,000	10.00%	50,000
Santosh Kumar Dugar	10.00%	50,000	10.00%	50,000
Srijan Realty Pvt. Ltd.	25.00%	1,25,000	25.00%	1,25,000
Surendra Kumar Dugar	10.00%	50,000	10.00%	50,000
Pawan Kumar Agarwal	10.00%	50,000	10.00%	50,000
Vinod Kumar Agarwal	10.00%	50,000	10.00%	50,000
Reproscan Tech Park LLP	10.00%	50,000	10.00%	50,000
	100.00%	5,00,000	100.00%	5,00,000
In P S Srijan Height Developers				
P S Group Realty Private Limited	50.00%	5,00,000	50.00%	5,00,000
Srijan Realty Pvt. Ltd.	10.00%	1,00,000	10.00%	1,00,000
Pawan Kumar Agarwal	10.00%	1,00,000	10.00%	1,00,000
Ramnaresh Agarwal	10.00%	1,00,000	10.00%	1,00,000
Shyam Sunder Agarwal	10.00%	1,00,000	10.00%	1,00,000
Vinod Kumar Agarwal	10.00%	1,00,000	10.00%	1,00,000
	100.00%	10,00,000	100.00%	10,00,000
In Sylvan Estates Developers				
P S Group Realty Private Limited	0.00%	-	27.75%	2,77,500
Sancheti Highrise Pvt. Ltd.	0.00%	-	9.25%	92,500
Regent Highrise Pvt. Ltd.	0.00%	-	15.00%	1,50,000
Amitabh Kejriwal	0.00%	-	4.00%	40,000
Abhimanyu Maheshwari	0.00%	-	4.00%	40,000
Canopy Projects Limited	0.00%	-	25.00%	2,50,000
Patcorp Construction Pvt. Ltd.	0.00%	-	15.00%	1,50,000
	0.00%	-	100.00%	10,00,000
In P S Srijan Projects				
P S Group Realty Private Limited	50.00%	5,00,000	50.00%	5,00,000
Srijan Realty Pvt. Ltd.	50.00%	5,00,000	50.00%	5,00,000
	100.00%	10,00,000	100.00%	10,00,000
In P S Srijan Enclave				
P S Group Realty Private Limited	48.00%	4,80,000	48.00%	4,80,000
Srijan Realty Pvt. Ltd.	48.00%	4,80,000	48.00%	4,80,000
Repro Scan Tech Park LLP	4.00%	40,000	4.00%	40,000
	100.00%	10,00,000	100.00%	10,00,000
In P S Srijan Conclave				
P S Group Realty Private Limited	22.00%	2,20,000	22.00%	2,20,000
Srijan Realty Pvt. Ltd.	50.00%	5,00,000	50.00%	5,00,000
Gaurav Dugar	7.00%	70,000	7.00%	70,000
Ravi Kumar Dugar	7.00%	70,000	7.00%	70,000
Saurav Dugar	7.00%	70,000	7.00%	70,000
Prashant Chopra	7.00%	70,000	7.00%	70,000
	100.00%	10,00,000	100.00%	10,00,000

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	Profit sharing ratio (%)	2019 Amount of investment in capital	Profit sharing ratio (%)	2018 Amount of investment in capital
In P S Khetawat Developers				
P S Group Realty Private Limited	50.00%	5,00,000	50.00%	5,00,000
Khetawat Properties Limited	50.00%	5,00,000	50.00%	5,00,000
	100.00%	10,00,000	100.00%	10,00,000
In SKY View Developers				
P S Group Realty Private Limited	37.50%	11,25,000	37.50%	11,25,000
Angira Sales Pvt. Ltd.	2.50%	75,000	2.50%	75,000
Arjun Kulkarni	5.00%	1,50,000	5.00%	1,50,000
Bhumi Vinimay Pvt. Ltd.	2.50%	75,000	2.50%	75,000
Devkripa Vanijya Pvt. Ltd.	2.50%	75,000	2.50%	75,000
Mukund Kulkarni	5.00%	1,50,000	5.00%	1,50,000
Priyankur Kulkarni	5.00%	1,50,000	5.00%	1,50,000
Ratna Mukund Kulkarni	5.00%	1,50,000	5.00%	1,50,000
Srijan Realty Pvt. Ltd.	30.00%	9,00,000	30.00%	9,00,000
Trio Trend Pvt. Ltd.	5.00%	1,50,000	5.00%	1,50,000
	100.00%	30,00,000	100.00%	30,00,000
In P S Vinayak Ventures				
P S Group Realty Private Limited	50.00%	5,00,000	50.00%	5,00,000
Kyal Developers Pvt. Ltd.	50.00%	5,00,000	50.00%	5,00,000
	100.00%	10,00,000	100.00%	10,00,000
In ELIXIR (no fixed capital as such)				
Aspirations Developers Private Limited	5.00%	-	5.00%	-
Aspirations Hirise Private Limited	5.00%	-	5.00%	-
Aspirations Properties Private Limited	5.00%	-	5.00%	-
Emerald Enclave Private Limited	5.00%	-	5.00%	-
Suhana Developers Private Limited	5.00%	-	5.00%	-
Goldmine Vincom Private Limited	5.00%	-	5.00%	-
Nilratan Vincom Private Limited	5.00%	-	5.00%	-
P S Group Realty Private Limited	5.00%	-	5.00%	-
Pradip Kumar Chopra	6.50%	-	6.50%	-
Santosh Kumar Dugar	6.50%	-	6.50%	-
Surendra Kumar Dugar	12.00%	-	12.00%	-
Wellside Properties Private Limited	35.00%	-	35.00%	-
	100.00%	-	100.00%	-
In PMB Maintenance (no fixed capital as such)				
P S Group Realty Private Limited	31.25%	-	31.25%	-
Arun Kumar Sancheti (HUF)	5.51%	-	5.51%	-
Sukhmani Promoters Private Limited	11.08%	-	11.08%	-
Sukhmani Villa Private Limited	11.08%	-	11.08%	-
Imperial Mansion Private Limited	11.08%	-	11.08%	-
BMD Technology Private Limited	30.00%	-	30.00%	-
	100.00%	-	100.00%	-

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28 (B) Details of investment in LLP partnership firm

	2019 Profit sharing ratio (%)	2019 Amount of investment in capital	2018 Profit sharing ratio (%)	2018 Amount of investment in capital
In Badu Road Developers LLP				
P S Group Realty Private Limited	27.50%	2,75,000	27.50%	2,75,000
P S Inns Pvt. Ltd.	7.50%	75,000	7.50%	75,000
Dream Properties Pvt. Ltd.	12.50%	1,25,000	12.50%	1,25,000
NPR Developers Pvt. Ltd.	12.50%	1,25,000	12.50%	1,25,000
Reproscan Techpark LLP	5.00%	50,000	5.00%	50,000
Srijan Realty Pvt. Ltd.	27.50%	2,75,000	27.50%	2,75,000
Lansdown Medicals Pvt. Ltd.	7.50%	75,000	7.50%	75,000
	100.00%	10,00,000	100.00%	10,00,000
In Raintree Enclave LLP				
P S Group Realty Private Limited	33.33%	5,00,000	33.33%	5,00,000
Allworth Trdecom Pvt Ltd.	16.66%	2,50,000	16.66%	2,50,000
Lingraj Overseas Pvt. Ltd.	16.67%	2,50,000	16.67%	2,50,000
Srijan Realty Pvt. Ltd.	33.34%	5,00,000	33.34%	5,00,000
	100.00%	15,00,000	100.00%	15,00,000
In P S Srijan Real Venture LLP				
P S Group Realty Private Limited	41.00%	4,10,000	41.00%	4,10,000
Sancheli Projects Pvt. Ltd.	5.00%	50,000	5.00%	50,000
Srijan Realty Pvt. Ltd.	10.00%	1,00,000	10.00%	1,00,000
Gaurav Dugar	1.00%	10,000	1.00%	10,000
Pawan Kumar Agarwal	10.00%	1,00,000	10.00%	1,00,000
Pradip Kumar Chopra	1.00%	10,000	1.00%	10,000
Ramnaresh Agarwal	10.00%	1,00,000	10.00%	1,00,000
Ravi Dugar	0.50%	5,000	0.50%	5,000
Santosh Kumar Dugar	0.50%	5,000	0.50%	5,000
Shyam Sunder Agarwal	10.00%	1,00,000	10.00%	1,00,000
Surendra Kumar Dugar	1.00%	10,000	1.00%	10,000
Vinod Kumar Agarwal	10.00%	1,00,000	10.00%	1,00,000
	100.00%	10,00,000	100.00%	10,00,000
In Reproscan Tech Park LLP				
P S Group Realty Private Limited	15.00%	75,000	15.00%	75,000
P S Inns Pvt. Ltd.	10.00%	50,000	10.00%	50,000
Reproscan India Pvt. Ltd.	10.00%	50,000	10.00%	50,000
Pradip Kumar Chopra	5.00%	25,000	5.00%	25,000
Surendra Kumar Dugar	5.00%	25,000	5.00%	25,000
Madhu Dugar	5.00%	25,000	5.00%	25,000
Ravi Kumar Dugar	5.00%	25,000	5.00%	25,000
Srijan Realty Pvt. Ltd.	45.00%	2,25,000	45.00%	2,25,000
	100.00%	5,00,000	100.00%	5,00,000
In Neelanchal Realtors LLP				
P S Group Realty Private Limited	15.00%	1,50,000	15.00%	1,50,000
Sattva Developers Pvt. Ltd.	35.00%	3,50,000	35.00%	3,50,000
Salarpuria Properties Pvt. Ltd.	35.00%	3,50,000	35.00%	3,50,000
Srijan Realty Private Limited	15.00%	1,50,000	15.00%	1,50,000
	100.00%	10,00,000	100.00%	10,00,000
In P S Srijan Developers LLP				
P S Group Realty Private Limited	44.55%	24,75,000	44.55%	24,75,000
Srijan Realty Pvt. Ltd.	44.55%	24,75,000	44.55%	24,75,000
Praful Nahata	5.00%	25,000	5.00%	25,000
Anand Nahata	5.00%	25,000	5.00%	25,000
Reproscan Techpark LLP	0.90%	50,000	0.90%	50,000
	100.00%	50,50,000	100.00%	50,50,000
In Trinity Infra Park LLP				
P S Group Realty Private Limited	30.00%	4,50,000	30.00%	4,50,000
Srijan Realty Pvt. Ltd.	30.00%	4,50,000	30.00%	4,50,000
Reproscan Tech Park LLP	6.67%	1,00,000	6.67%	1,00,000
Patcrop Construction Pvt. Ltd.	33.33%	5,00,000	33.33%	5,00,000
	100.00%	15,00,000	100.00%	15,00,000



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Director

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Director

	Profit sharing ratio (%)	2019 Amount of investment in capital	Profit sharing ratio (%)	2018 Amount of investment in capital
In P S Srijan Realty LLP				
P S Group Realty Private Limited	27.00%	2,25,000	27.00%	2,25,000
Anita Agarwal	8.00%	62,481	8.00%	62,481
Maya Agarwal	2.78%	20,852	2.78%	20,852
Mini More	2.77%	20,777	2.77%	20,777
Renuka Agarwal	8.00%	62,481	8.00%	62,481
Smita More	2.78%	20,852	2.78%	20,852
Sumit Agarwal	8.00%	62,557	8.00%	62,557
Praful Kumar Nahata	3.33%	-	3.33%	-
Anand Kumar Nahata	3.33%	-	3.33%	-
Aungkor Trade Link Private Limited	1.00%	-	1.00%	-
Reproscan Techpark LLP	6.01%	50,000	6.01%	50,000
Srijan Realty Pvt Ltd.	27.00%	2,25,000	27.00%	2,25,000
	100.00%	7,50,000	100%	7,50,000
In ASPS Developers LLP				
P S Group Realty Private Limited	22.50%	2,02,500	22.50%	2,02,500
Alcove Construction Pvt. Ltd.	10.00%	90,000	10.00%	90,000
Amar Nath Shroff	10.00%	90,000	10.00%	90,000
Ajay Kumar Shroff	10.00%	90,000	10.00%	90,000
Archana Shroff	10.00%	90,000	10.00%	90,000
Yashaswi Shroff	10.00%	90,000	10.00%	90,000
Arun Kumar Sancheti	2.50%	22,500	2.50%	22,500
Mahabir Prasad Agarwai	9.00%	81,000	9.00%	81,000
Mittu Agarwal	9.00%	81,000	9.00%	81,000
Subham Buildwell Pvt. Ltd.	7.00%	63,000	7.00%	63,000
	100.00%	9,00,000	100.00%	9,00,000
In P S Primarc Projects LLP				
P S Group Realty Private Limited	60.00%	6,00,000	60.00%	6,00,000
Primarc Projects Pvt. Ltd.	40.00%	4,00,000	40.00%	4,00,000
	100.00%	10,00,000	100.00%	10,00,000
In Sherwood Realty LLP				
P S Group Realty Private Limited	33.33%	2,00,000	33.33%	2,00,000
Srijan Realty Pvt Ltd.	33.33%	2,00,000	33.33%	2,00,000
Regent Hirise Pvt. Ltd.	33.33%	2,00,000	33.33%	2,00,000
	100.00%	6,00,000	100.00%	6,00,000
In P S Vinayak Complex LLP				
P S Group Realty Private Limited	45.00%	9,00,000	45.00%	9,00,000
Arun Kumar Sancheti	5.00%	1,00,000	5.00%	1,00,000
Kayal Developers Pvt. Ltd.	30.00%	6,00,000	30.00%	6,00,000
Zircon Dealers Pvt. Ltd.	10.00%	2,00,000	10.00%	2,00,000
Hallmark Tradecom Pvt. Ltd.	10.00%	2,00,000	10.00%	2,00,000
	100.00%	20,00,000	100.00%	20,00,000
In P S Vinayak Smartcity LLP				
P S Group Realty Private Limited	50.00%	5,00,000	50.00%	5,00,000
Kayal Developers Pvt. Ltd.	50.00%	5,00,000	50.00%	5,00,000
	100.00%	10,00,000	100.00%	10,00,000
In Marq Plaza LLP				
P S Group Realty Private Limited	45.00%	4,50,000	45.00%	4,50,000
Arun Kumar Sancheti	5.00%	50,000	5.00%	50,000
Dipak Kumar Agarwal	25.00%	2,50,000	25.00%	2,50,000
Raj Kumar Agarwal	25.00%	2,50,000	25.00%	2,50,000
	100.00%	10,00,000	100.00%	10,00,000
In P S Group Properties LLP				
P S Group Realty Private Limited	90.00%	90,000	90.00%	90,000
Praful Kumar Nahata	5.00%	5,000	5.00%	5,000
Anand Kumar Nahata	5.00%	5,000	5.00%	5,000
	100.00%	1,00,000	100.00%	1,00,000

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Poojit
Director

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Director

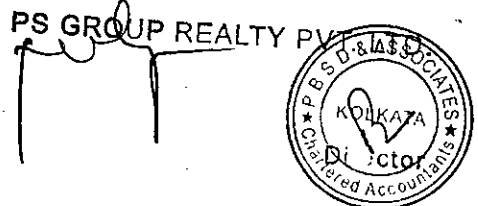


	Profit sharing ratio (%)	2019 Amount of investment in capital	Profit sharing ratio (%)	2018 Amount of investment in capital
In P S Srijan Estate LLP				
P S Group Realty Private Limited	24.17%	4,83,300	24.17%	4,83,300
P S Inns Pvt. Ltd.	2.50%	50,000	2.50%	50,000
Sancheti Projects Pvt. Ltd.	2.96%	59,200	2.96%	59,200
Srijan Realty Pvt. Ltd.	29.63%	5,92,500	29.63%	5,92,500
Kamlesh Agarwal	10.19%	2,03,750	10.19%	2,03,750
Kusum Devi Agarwal	10.19%	2,03,750	10.19%	2,03,750
Samit Agarwal	10.19%	2,03,750	10.19%	2,03,750
Manoj Gupta	10.19%	2,03,750	10.19%	2,03,750
	100.00%	20,00,000	100.00%	20,00,000
In P S Merlin Developers LLP				
P S Group Realty Private Limited	26.67%	1,33,350	26.67%	1,33,350
Merlin Projects Limited	60.00%	3,00,000	60.00%	3,00,000
Arun Kumar Sancheti	13.33%	66,650	13.33%	66,650
	100.00%	5,00,000	100.00%	5,00,000
In P K C & Associates LLP				
P S Group Realty Private Limited	18.54%	6,00,000	18.54%	6,00,000
Madhu Duga	9.32%	2,93,650	9.32%	2,93,650
Pradip Kumar Chopra	10.81%	3,50,000	10.81%	3,50,000
Santosh Kumar Dugar	7.55%	2,44,350	7.55%	2,44,350
Surendra Kumar Dugar	12.98%	4,20,000	12.98%	4,20,000
Ravi Kumar Dugar	12.82%	4,15,000	12.82%	4,15,000
Gaurav Dugar	9.78%	3,16,700	9.78%	3,16,700
Saurav Dugar	8.65%	2,88,000	8.65%	2,88,000
Prashant Chopra	6.18%	2,00,000	6.18%	2,00,000
Pratiti Chopra	3.37%	1,09,000	3.37%	1,09,000
	100.00%	32,36,700	100.00%	32,36,700
In Zen Promoters LLP				
P S Group Realty Private Limited	33.34%	3,33,400	33.34%	3,33,400
Srijan Realty Pvt. Ltd.	33.33%	3,33,300	33.33%	3,33,300
Lombard Dist. Pvt. Ltd.	2.00%	20,000	2.00%	20,000
Bishan M Agarwal	11.50%	1,15,000	11.50%	1,15,000
Kishan M Agarwal	11.50%	1,15,000	11.50%	1,15,000
Rahul Chokhany	8.33%	83,300	8.33%	83,300
	100.00%	10,00,000	100.00%	10,00,000
In P S Vinayak Homes LLP				
P S Group Realty Private Limited	51.00%	5,10,000	51.00%	5,10,000
Kyal Developers Private Limited	8.00%	80,000	8.00%	80,000
Rahul Kyal	8.00%	80,000	8.00%	80,000
Umesh Kyal	8.00%	80,000	8.00%	80,000
Priti Kyal	5.00%	50,000	5.00%	50,000
Sakhshi Kyal	5.00%	50,000	5.00%	50,000
Sweta Kyal	5.00%	50,000	5.00%	50,000
Uma Kyal	5.00%	50,000	5.00%	50,000
Seema Kyal	5.00%	50,000	5.00%	50,000
	100.00%	10,00,000	100.00%	10,00,000
In 380 Realty Solutions LLP				
P S Group Realty Private Limited	90.00%	4,50,000	90.00%	4,50,000
Gaurav Dugar	2.50%	12,500	2.50%	12,500
Prashant Chopra	2.50%	12,500	2.50%	12,500
Santosh Kumar Dugar	2.50%	12,500	2.50%	12,500
Surendra Kumar Dugar	2.50%	12,500	2.50%	12,500
	100.00%	5,00,000	100.00%	5,00,000

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Director

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	2019		2018	
	Profit sharing ratio (%)	Amount of investment in capital	Profit sharing ratio (%)	Amount of investment in capital
In Hazelton Highrise LLP				
P S Group Realty Private Limited	16.58%	1,65,800	16.58%	1,65,800
Anant Dugar	2.50%	25,000	2.50%	25,000
Juneja Highrise LLP	50.25%	5,02,600	50.25%	5,02,600
Kamal Kumar Dugar	5.58%	55,800	5.58%	55,800
Rishabh Dugar	3.00%	30,000	3.00%	30,000
Shyam Dugar	2.50%	25,000	2.50%	25,000
Shreyans Dugar	3.00%	3,000	3.00%	3,000
Srijan Realty Pvt. Ltd.	16.58%	1,65,800	16.58%	1,65,800
	100.00%	9,73,000	100.00%	9,73,000
In P S Unipon Garments Park LLP				
P S Group Realty Private Limited	50.00%	2,50,000	50.00%	2,50,000
P S Inns Private Limited	50.00%	2,50,000	50.00%	2,50,000
	100.00%	5,00,000	100.00%	5,00,000
In Anusaran Vanija LLP				
P S Group Realty Private Limited	19.00%	19,000	19.00%	19,000
Gaurav Dugar	20.00%	20,000	20.00%	20,000
Prashant Chopra	61.00%	61,000	61.00%	61,000
	100.00%	1,00,000	100.00%	1,00,000
In Daivesh Viniyog LLP				
P S Group Realty Private Limited	19.00%	19,000	19.00%	19,000
Gaurav Dugar	20.00%	20,000	20.00%	20,000
Ravi Kumar Dugar	61.00%	61,000	61.00%	61,000
	100.00%	1,00,000	100.00%	1,00,000
In Goldmine Commercial LLP				
P S Group Realty Private Limited	18.75%	36,000	18.75%	36,000
Madhu Dugar	34.37%	66,000	34.37%	66,000
Pratiti Chopra	17.19%	33,000	17.19%	33,000
Santosh Kumar Dugar	20.31%	39,000	20.31%	39,000
Surendra Kumar Dugar	6.25%	12,000	6.25%	12,000
Pradip Kumar Chopra	3.13%	6,000	3.13%	6,000
	100.00%	1,92,000	100.00%	1,92,000
In Jupiter Dealers LLP				
P S Group Realty Private Limited	18.75%	36,000	18.75%	36,000
Madhu Dugar	34.37%	66,000	34.37%	66,000
Pratiti Chopra	17.19%	33,000	17.19%	33,000
Santosh Kumar Dugar	20.31%	39,000	20.31%	39,000
Surendra Kumar Dugar	6.25%	12,000	6.25%	12,000
Pradip Kumar Chopra	3.13%	6,000	3.13%	6,000
	100.00%	1,92,000	100.00%	1,92,000
In Minolta Agencies LLP				
P S Group Realty Private Limited	18.75%	36,000	18.75%	36,000
Madhu Dugar	34.37%	66,000	34.37%	66,000
Pratiti Chopra	17.19%	33,000	17.19%	33,000
Santosh Kumar Dugar	3.12%	6,000	3.12%	6,000
Surendra Kumar Dugar	6.25%	12,000	6.25%	12,000
Pradip Kumar Chopra	3.12%	6,000	3.12%	6,000
Rachita Dugar	17.20%	33,000	17.20%	33,000
	100.00%	1,92,000	100.00%	1,92,000

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Pradip Kumar Chopra
Director

PS GROUP REALTY PVT. LTD.

Pradip Kumar Chopra



	2019	2018		
	Profit sharing ratio (%)	Amount of investment in capital	Profit sharing ratio (%)	Amount of investment in capital
In Platinum Vyapaar LLP				
P S Group Realty Private Limited	18.75%	36,000	18.75%	36,000
Madhu Dugar	34.37%	66,000	34.37%	66,000
Pratiti Chopra	17.19%	33,000	17.19%	33,000
Santosh Kumar Dugar	20.31%	39,000	20.31%	39,000
Surendra Kumar Dugar	6.25%	12,000	6.25%	12,000
Pradip Kumar Chopra	3.13%	6,000	3.13%	6,000
	100.00%	1,92,000	100.00%	1,92,000
In Presidency Traders LLP				
P S Group Realty Private Limited	18.75%	36,000	18.75%	36,000
Madhu Dugar	34.37%	66,000	34.37%	66,000
Pratiti Chopra	17.19%	33,000	17.19%	33,000
Santosh Kumar Dugar	3.12%	6,000	3.12%	6,000
Surendra Kumar Dugar	6.25%	12,000	6.25%	12,000
Pradip Kumar Chopra	3.12%	6,000	3.12%	6,000
Rachita Dugar	17.20%	33,000	17.20%	33,000
	100.00%	1,92,000	100.00%	1,92,000
In Zoom Vincom LLP				
P S Group Realty Private Limited	18.75%	36,000	18.75%	36,000
Madhu Dugar	34.37%	66,000	34.37%	66,000
Pratiti Chopra	17.19%	33,000	17.19%	33,000
Santosh Kumar Dugar	20.31%	39,000	20.31%	39,000
Surendra Kumar Dugar	6.25%	12,000	6.25%	12,000
Pradip Kumar Chopra	3.13%	6,000	3.13%	6,000
	100.00%	1,92,000	100.00%	1,92,000
In Planet Vanijya LLP				
P S Group Realty Private Limited	18.75%	36,000	18.75%	36,000
Madhu Dugar	34.37%	66,000	34.37%	66,000
Pratiti Chopra	17.19%	33,000	17.19%	33,000
Santosh Kumar Dugar	20.31%	39,000	20.31%	39,000
Surendra Kumar Dugar	6.25%	12,000	6.25%	12,000
Pradip Kumar Chopra	3.13%	6,000	3.13%	6,000
	100.00%	1,92,000	100.00%	1,92,000
In Nabhan Commercial LLP				
P S Group Realty Private Limited	18.00%	18,000	18.00%	18,000
Gaurav Dugar	41.00%	41,000	41.00%	41,000
Saurav Dugar	41.00%	41,000	41.00%	41,000
	100.00%	1,00,000	100.00%	1,00,000
In Aakash Libra Lights LLP				
P S Group Realty Private Limited	43.04%	24,72,380	43.04%	24,72,380
Gaurav Dugar	1.74%	1,00,000	1.74%	1,00,000
Prashant Chopra	1.74%	1,00,000	1.74%	1,00,000
Ravi Dugar	1.74%	1,00,000	1.74%	1,00,000
Saurav Dugar	1.74%	1,00,000	1.74%	1,00,000
GNB Motors Private Limited	19.54%	11,22,370	19.54%	11,22,370
Shristi Developers Private Limited	19.15%	11,00,000	19.15%	11,00,000
Krishi Realty Private Limited	11.31%	6,50,000	11.31%	6,50,000
	100.00%	57,44,750	100.00%	57,44,750
In Ztest Complex LLP				
P S Group Realty Private Limited	65.00%	6,50,000	65.00%	6,50,000
Gaurav Dugar	15.00%	1,50,000	15.00%	1,50,000
Prashant Chopra	7.50%	75,000	7.50%	75,000
Rachita Dugar	7.50%	75,000	7.50%	75,000
Sunita Sancheti	5.00%	50,000	5.00%	50,000
	100.00%	10,00,000	100.00%	10,00,000
In Neelamber Hi-Rise LLP				
P S Group Realty Private Limited	18.00%	18,000	0.00%	-
Madhu Dugar	9.00%	9,000	0.00%	-
Surendra Kumar Dugar	32.00%	32,000	0.00%	-
Santosh Kumar Dugar	16.00%	16,000	0.00%	-
Ravi Kumar Dugar	4.50%	4,500	0.00%	-
Pratiti Chopra	4.50%	4,500	0.00%	-
Pradip Kumar Chopra	16.00%	16,000	0.00%	-
	100.00%	1,00,000	0.00%	-



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Director

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29 Disclosure as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (As certified by the management).

The company has not received any intimation from "suppliers" regarding status under the Micro Small and Medium Enterprises Development Act 2006 and hence disclosures, if any, relating to amount unpaid as at the year end together interest paid/payable as required under the said act have not been furnished.

30 Corporate Social Responsibilities (CSR)

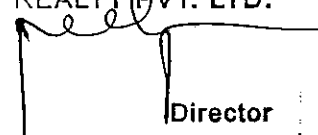
CSR Expenditure

Disclosure in respect of CSR expenditure is as follows

	For the year Ended 31.03.2019 (Rs)	For the year Ended 31.03.2018 (Rs)
a) Gross amount required to be spent by the Company during the year	55,68,800	45,03,560
b) Amount spent during the year	9,85,001	27,25,000

31 The Company was converted into Private Limited Company w.e.f 24.10.2017.

32 Other information pursuant to paragraph 5 of part II of Schedule III to the Companies Act, 2013 : nil (PY : nil)

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PS GROUP REALTY PVT. LTD.

Director


Director

