

R K J S & CO LLP

Formerly: Rajesh K Jhunjunwala And Co LLP
(Converted from Firm into LLP w.e.f. 05.11.2018)

CHARTERED ACCOUNTANTS

LLPIN: AAN-4993

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

Phone: (033) 22130139/ 40012400/ 9831430350

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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of **M/s. Astdurga Construction Private Limited** which comprises the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss, and statement of cash flows 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 there under, 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Directors' Report and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



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Responsibility of Management for the Standalone 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 provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement 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.

That Board of Directors is 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 part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement 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 management.

Head Office – Cuttack · Other Branches: New Delhi & Dhanbad



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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, 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. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 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, individually or in aggregate, makes it probable that the 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 of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, the matters specified in paragraphs 3 and 4 of the Order to the extent applicable to the Company for the year under audit.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

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(c) The Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) The provisions of Section 143(3)(i) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable as it is a private company which is not a small company but turnover does not exceed 50 crores or whose borrowing from financial institutions or body corporate does not exceed 25 crores.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For R K J S & Co LLP
Chartered Accountants
FRN - 323001E/E300058

Sameer Kothari
Sameer Kothari
Partner, Memb No. 058961



Place: Kolkata
Date: 30.06.2019

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Annexure – “A” to the Independent Auditors’ Report to the members of Astdurga Construction Private Limited, on the financial statements for the year ended 31st March, 2019.

[Referred to in Paragraph 1 of “Other Legal and Regulatory requirements” of our Audit Report]

AUDITOR’S REPORT:

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

(i) In respect of Fixed Assets:

(a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) The fixed assets were physically verified during the year by the Management in accordance with a written programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification;

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, doesn’t have any immovable property;

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

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

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

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

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

(vii) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2019 for a period of more than six months from the date they became payable.

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

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

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

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

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

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

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

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

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

For R K J S & Co LLP
Chartered Accountants
FRN – 323001E/E300058

Sameer Kothari
Sameer Kothari
Partner, Memb No. 058961



Place: Kolkata
Date: 30.06.2019

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

Balance Sheet as at 31 March, 2019

Particulars	Note No.	As at 31 March, 2019	As at 31 March, 2018
		()	()
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	100,000.00	100,000.00
(b) Reserves and surplus	3	22,922,159.75	6,349,496.28
(c) Money received against share warrants		-	-
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	4	216,831,927.88	179,354,019.96
(b) Deferred tax liabilities (net)	23	-	48,353.00
(c) Other long-term liabilities	5	110,387.00	2,599,704.00
(d) Long-term provisions		-	-
4 Current liabilities			
(a) Short-term borrowings	6	10,104,440.09	38,678,246.20
(b) Trade payables	7	72,407,257.00	20,871,483.00
(c) Other current liabilities	8	228,370,416.00	173,429,432.00
(d) Short-term provisions	9	7,403,102.00	1,001,961.00
TOTAL		558,249,689.72	422,432,695.44
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipments	10	4,209,214.78	4,620,727.09
(b) Non-current investments		-	-
(c) Deferred tax assets (net)	23	1,941.00	-
(d) Long-term loans and advances	11	2,691,378.00	2,691,378.00
(e) Other non-current assets		-	-
2 Current assets			
(a) Current investments		-	-
(b) Inventories	12	492,100,386.89	343,111,976.93
(c) Trade receivables	13	32,964,841.70	48,029,903.00
(d) Cash and cash equivalents	14	9,835,816.57	8,115,519.09
(e) Short-term loans and advances	15	16,446,110.78	15,863,191.33
(f) Other current assets		-	-
TOTAL		558,249,689.72	422,432,695.44

See accompanying Significant Accounting Policies and Notes to the financial statements

In terms of our report attached.

FOR R K J S & CO LLP
CHARTERED ACCOUNTANTS
 FRN- 323001E/E300058

Sameer Kothari

SAMEER KOTHARI
 PARTNER, MEMB NO-058961

ASTDURGA CONSTRUCTION PVT. LTD.

For and on behalf of the Board of Directors

ASTDURGA CONSTRUCTION PVT. LTD.

Gopal Pd Gupta Director

Director

Director



GOPAL PD GUPTA
 DIRECTOR
 DIN NO. 00932575

SANJAY GUPTA
 DIRECTOR
 DIN NO. 00932506

Place : Kolkata
 Date : 30.06.2019

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

Statement of Profit and Loss for the year ended 31 March, 2019

Particulars	Note No.	For the year ended 31 March, 2019	For the year ended 31 March, 2018
		()	()
A CONTINUING OPERATIONS			
1 Revenue from operations	16	121,897,647.00	88,287,251.00
2 Other Operating Income	16	4,375,485.00	3,386,289.00
3 Other income	16	11,696.00	15,252.32
4 Total revenue (1+2)		126,284,828.00	91,688,792.32
4 Expenses			
(a) Cost of Land, Plots and Construction Properties and Development Rights	16	283,419,915.27	746,400.10
(b) Purchases of stock-in-trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	16	(200,551,017.00)	69,510,544.00
(d) Employee benefits expense	17	9,211,882.00	8,078,280.00
(e) Finance costs	18	3,132,313.01	3,818,975.94
(f) Depreciation and amortisation expense	10C.	700,460.00	473,043.00
(g) Other Expenses	19	7,447,764.25	5,916,799.13
Total expenses		103,361,317.53	88,544,042.17
5 Profit/(Loss) before exceptional and extraordinary items and tax (3 - 4)		22,923,510.47	3,144,750.15
6 Exceptional items		-	-
7 Profit/(Loss) before extraordinary items and tax		22,923,510.47	3,144,750.15
8 Extraordinary items		-	-
9 Profit / (Loss) before tax (7 ± 8)		22,923,510.47	3,144,750.15
10 Tax expense:			
(a) Current tax expense for current year	9	6,401,141.00	809,992.00
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Deferred tax	23	(50,294.00)	404.00
		6,350,847.00	810,396.00
11 Profit / (Loss) from continuing operations (9 ± 10)		16,572,663.47	2,334,354.15
12 Profit / (Loss) for the year		16,572,663.47	2,334,354.15
13 Earnings per share (of Rs.10/- each):			
(a) Basic and Diluted	22	1,657.27	233.44

See accompanying Significant Accounting Policies and Notes to the financial statements

In terms of our report attached.
FOR R K J S & CO LLP
CHARTERED ACCOUNTANTS
FRN- 323001E/E300058
Sameer Kothari

SAMEER KOTHARI
PARTNER, MEMB NO-058961
 Place : Kolkata
 Date : 30.06.2019

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



GOPAL PD GUPTA
DIRECTOR
DIN NO. 00932575

SANJAY GUPTA
DIRECTOR
DIN NO. 00932506

Director

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

Cash Flow Statement for the year ended 31 March, 2019

Particulars	For the year ended 31 March, 2019		For the year ended 31 March, 2018	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		22,923,510.47		3,144,750.15
<i>Adjustments for:</i>				
Depreciation and amortisation	700,460.00		473,043.00	
Interest income	(11,696.00)		(15,211.00)	
Dividend income	-		-	
Net (gain) / loss on sale of investments	-		-	
Other non-cash charges (specify)	-		(41.00)	
Net unrealised exchange (gain) / loss - Interest Exp	-	688,764.00	-	457,791.00
Operating profit / (loss) before working capital changes		23,612,274.47		3,602,541.15
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	#####		(71,398,569.93)	
Trade receivables	15,065,061.30		(44,142,740.00)	
Long-term loans and advances	-		(91,378.00)	
Short-term loans and advances	(582,919.45)		(13,245,514.33)	
Other Current Assets	-		3,000.00	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade Payables	51,535,774.00		2,629,232.00	
Other Long Term Liabilities	(2,489,317.00)		132,210,135.00	
Other Current Liabilities	54,940,984.00		(8,780,047.00)	
Short Term Provision	6,401,141.00		809,992.00	
		(24,117,686.11)		(2,005,890.26)
		(505,411.64)		1,596,650.89
Cash flow from extraordinary items				
Cash generated from operations				
Net income tax (paid) / refunds	(6,401,141.00)	(6,401,141.00)	(809,992.00)	(809,992.00)
Net cash flow from / (used in) operating activities (A)		(6,906,552.64)		786,658.89
B. Cash flow from investing activities				
Capital expenditure on fixed assets	(288,947.69)		(3,815,894.96)	
Interest received				
- Others	11,696.00		15,211.00	
Dividend received				
- Others	-	(277,251.69)	-	(3,800,683.96)
Net cash flow from / (used in) investing activities (B)		(277,251.69)		(3,800,683.96)
C. Cash flow from financing activities				
Proceeds from long-term borrowings	37,477,907.92		15,658,958.94	
Proceeds from Short-term borrowings	(28,573,806.11)		(11,991,753.80)	
		8,904,101.81	-	3,667,205.14
Cash flow from extraordinary items		8,904,101.81		3,667,205.14
Net cash flow from / (used in) financing activities (C)		8,904,101.81		3,667,205.14
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		1,720,297.48		653,180.07
Cash and cash equivalents at the beginning of the year		8,115,519.09		7,462,339.02
Cash and cash equivalents at the end of the year		9,835,816.57		8,115,519.09
* Comprises:				
(a) Cash in hand		135,203.95		138,837.50
(b) Cheques, drafts on hand		-		-
(c) Balances with banks				
(i) In current accounts		9,700,612.62		7,378,137.59
(ii) In cash credit		-		-
(e) Others (Fixed Deposit)		-		598,544.00
		9,835,816.57		8,115,519.09

Notes:

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and operations.

See accompanying notes forming part of the financial statements

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

FOR R K J S & CO LLP
 CHARTERED ACCOUNTANTS
 FRN- 323001E/E300058

Sameer Kothari
SAMEER KOTHARI
 PARTNER, MEMB NO-058961
 Place : Kolkata
 Date : 30.06.2019



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

Gopal PD Gupta
GOPAL PD GUPTA
 DIRECTOR
 DIN NO. 00932575

ASTDURGA CONSTRUCTION PVT. LTD.

Sanjay Gupta
SANJAY GUPTA
 DIRECTOR
 DIN NO. 00932506

Director

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

Note 1

Notes forming part of the financial statements for the year ended 31 March 2019

1 Corporate information

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

2 Significant accounting policies

2.1 Basis of accounting and preparation of financial statements

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

2.2 Use of estimates

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

2.3 Revenue recognition

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

2.4 Earnings per share

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

2.5 Tangible Assets

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

2.6 Depreciation & Amortization

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

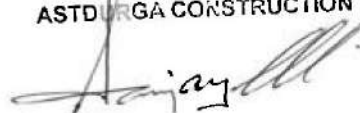
2.7 Taxes on Income

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

3.0 Previous Year Figure

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

ASTDURGA CONSTRUCTION PVT. LTD.



Director

ASTDURGA CONSTRUCTION PVT. LTD.



Director

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

Notes forming part of the financial statements

Note 2 Share capital

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	No. of shares	Amount(₹)	No. of shares	Amount(₹)
(a) Authorised - Equity shares of Rs. 10/- each	10,000	100,000.00	10,000.00	100,000.00
(b) Issued, Subscribed and Paid Up - Equity shares of Rs. 10/- each	10,000	100,000.00	10,000.00	100,000.00
Total	10,000	100,000.00	10,000.00	100,000.00

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

Particulars	Opening Balance	Fresh issue	Bonus	Closing Balance
Equity shares with voting rights Year ended 31 March, 2019				
- Number of shares	10,000			10,000
- Amount (` 100,000`)				
Year ended 31 March, 2018				
- Number of shares	10,000			10,000
- Amount (` 100,000`)				

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

Name of shareholder	As at 31 March, 2019		As at 31 March, 2018	
	No. of shares	% holding	No. of shares	% holding
Sanjay Gupta	7,500	75.00%	7,500.00	75.00%
Jyoti Gupta	2,500	25.00%	2,500.00	25.00%

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

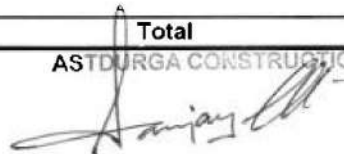
Note 3 Reserves and surplus

	As at 31.03.19	As at 31.03.18
a)Securities premium		
At the commencement	-	-
Add: Addition during the year	-	-
Closing Balance	-	-
b)Surplus/(deficit) in Statement of Profit and Loss		
Opening Balance	6,349,496.28	4,015,142.13
Add:Profit/(loss) during the year	16,572,663.47	2,334,354.15
Closing Balance	22,922,159.75	6,349,496.28
Total	22,922,159.75	6,349,496.28

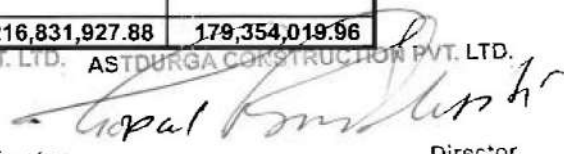
Note 4 Long-term borrowings

	As at 31.03.19	As at 31.03.18
Secured Loan Considered Good		
-Car Loan	3,057,767.88	3,763,657.96
-LICHFL	59,848,041.00	30,000,000.00
Unsecured Loan from Others considered Good	138,582,216.00	130,940,362.00
Unsecured Loan from - Relatives	15,343,903.00	14,650,000.00
Total	216,831,927.88	179,354,019.96

ASTDURGA CONSTRUCTION PVT. LTD. ASTDURGA CONSTRUCTION PVT. LTD.



Director



Director

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

Notes forming part of the financial statements

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

Particulars	Nature of security	As at 31.03.19	As at 31.03.18
Loans repayable on demand from Bank LIC Housing Finance Ltd	Loan from LIC Housing Finance Ltd is secured against the registered mortgage of the project land admeasuring an area of 70.125 cottahs or 50490 Sq.ft and structure thereon. Assignment/ hypothecation of receivables of builders share form the project - "Meena Aurum" as Mouza -Sulanguri, J.L. No-22 Touzi No-178, R.S./L.R Dag No .539,541,580,590,596,597, RS. Khatian No-201,208, L.R. Khatian No - 1053,1054,1066,204,327, Dist - 24 Pgns (N), P.S. Rajarhat (Present- Newtown) under ivangra- Hatijara II No. Gram Panchayat	59,848,041.00	30,000,000.00

Note 5 Other Long Term Liabilities

	As at 31.03.19	As at 31.03.18
Advances from customers Against Sales & Accural	110,387.00	2,599,704.00
Total	110,387.00	2,599,704.00

Note 6 Short Term Borrowing

	As at 31.03.19	As at 31.03.18
Secured Loan Considered Good		
-Bank O/D	10,104,440.09	21,836,375.20
-From Tata Capital HFL	-	16,841,871.00
Total	10,104,440.09	38,678,246.20

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

Particulars	Nature of security	As at 31.03.19	As at 31.03.18
Loans repayable on demand from Bank Tata Capital Housing Finance Ltd	Loan from Tata Capital Housing Finance Kimited is secured against the unsold units along with undivided proportionate share of land of the project 'Meena Sunrise' situated at Mouza- Dasdrone, J.L. No.4 comprised in R.S. Dag No.369 Khatian No.410 being Municipal Holding No.RGM-4/463, BL-B, Police station : Baguihati formerly Rajarhat, District - 24 Pgns (N), Ward No.4 (Old) and 7 (new), within the limits of Bidhannagar Municipal Corporation formerly Rajarhat Gopalpur Municipality, Kolkata - 700136 along with hypotheciation receivables of project Meena Sunrise	-	16,841,871.00

ASTDURGA CONSTRUCTION PVT. LTD.

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Director

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

Notes forming part of the financial statements

Note 7 Trade Payables

	As at 31.03.19	As at 31.03.18
Other Than Acceptances	72,407,257.00	20,871,483.00
Total	72,407,257.00	20,871,483.00

Note 8 Other Current Liabilities

	As at 31.03.19	As at 31.3.18
Advance against Flat Booking Received & Accrued	221,367,732.00	170,248,620.00
Commission Payable	2,458,560.00	846,234.00
Director Remuneration Payable	2,100,000.00	1,400,000.00
Salary Payable	1,217,659.00	857,915.00
Other Statutory Liabilities Payable	265,813.00	76,663.00
Expenses Payable	960,652.00	-
Total	228,370,416.00	173,429,432.00

Note 9 Short Term Provision

	As at 31.03.19	As at 31.03.18
Provision for Income Tax (A.Y. 17-18)	191,969.00	191,969.00
Provision for Income Tax (A.Y. 18-19)	809,992.00	809,992.00
Provision for Income Tax (A.Y. 19-20)	6,401,141.00	-
Total	7,403,102.00	1,001,961.00

Note 11 Long Term Loans and Advances

	As at 31.03.19	As at 31.03.18
Security Deposits	-	-
Unsecured Considered Goods	2,691,378.00	2,691,378.00
Total	2,691,378.00	2,691,378.00

Note 12 Inventories

	As at 31.03.19	As at 31.03.18
Work In Progress	282,924,545.89	303,602,864.93
Finished goods (Constructed)	209,175,841.00	39,509,112.00
Total	492,100,386.89	343,111,976.93

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

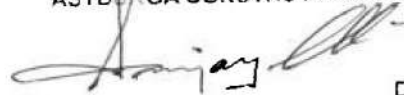
Note 12(ii): Land and plots other than area transferred to constructed properties at the commencement of construction are valued at cost. Cost includes land (including development rights and land under agreements to purchase) acquisition cost, borrowing cost, incurred internal development cost and external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

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

Note 13 Trade Receivables

	As at 31.03.19	As at 31.03.18
Trade Receivables against Sales & Accruals	32,964,841.70	48,029,903.00
Total	32,964,841.70	48,029,903.00

ASTDURGA CONSTRUCTION PVT. LTD.



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

Notes forming part of the financial statements

Note 14 Cash and cash equivalents

	As at 31.03.19	As at 31.03.18
Cash in Hand	135,203.95	138,837.50
Balances With Bank		
(i) In current accounts	9,700,612.62	7,378,137.59
(i) In deposits accounts	-	598,544.00
Total	9,835,816.57	8,115,519.09

Note 15 Short Term Loans and Advances

	As at 31.03.19	As at 31.03.18
Advances to Customers	-	22,542.00
Advances to Suppliers	4,242,190.00	9,184,998.00
Receivables From Dialmer Financial	13,342.00	13,369.00
Other Advances	40,792.12	-
Balances with Government Authorities		
Pre Paid Expenses	43,884.00	125,607.00
GST Input	6,127,431.66	5,045,880.33
TDS (A.Y 2017-18)	31,445.00	31,445.00
TDS (A.Y 2018-19)	40,872.00	39,350.00
TDS (A.Y 2019-20)	305,194.00	-
Advance Income Tax (A.Y. 2017-18)	700,000.00	700,000.00
Advance Income Tax (A.Y. 2018-19)	700,000.00	700,000.00
Advance Income Tax (A.Y. 2019-20)	4,100,000.00	-
Self Asst Tax (A.Y. 2018-19)	100,960.00	-
Total	16,446,110.78	15,863,191.33

Note 16 Sales & Other Income

	As at 31.03.19	As at 31.03.18
Revenue From Operation		
Operating Revenue		
Revenue from Construction Properties	121,897,647.00	88,287,251.00
Other Operating Revenue		
Increase in Stock of Constructed Flats	200,551,017.00	(69,510,544.00)
Booking Cancellation	-	61,165.00
Common Maintenance & Extra Work	4,375,485.00	3,325,124.00
	326,824,149.00	22,162,996.00
Other Income		
Interest from Fixed Deposits	11,696.00	15,211.00
Sundry Balance W/O	-	41.32
	11,696.00	15,252.32
Total	326,835,845.00	22,178,248.32

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

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

ASTDURGA CONSTRUCTION PVT. LTD.



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Director

ASTOURGA CONSTRUCTION PRIVATE LIMITED
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 AD-168, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
 KOLKATA - 700064

Notes forming part of the financial statements

Note 10 Property, Plant and Equipments

A. Tangible assets	Balance as at 1 April, 2018	Additions	Disposals	Gross block			Balance as at 31 March, 2019
				Effect of foreign currency exchange differences	Borrowing cost capitalised	Other adjustments	
(a) Computer Owned	706,317.00	66,083.00	-	-	-	-	774,400.00
(b) Wall Fan Owned	2,800.00	-	-	-	-	-	2,800.00
(c) Office Equipment Owned	6,875.00	-	-	-	-	-	8,875.00
(d) Motor Car Owned	5,197,680.96	73,470.10	-	-	-	-	5,271,151.06
(e) Mobile Phone Owned	104,400.00	129,550.84	-	-	-	-	233,950.84
(f) Motor Cycle Owned	81,600.00	-	-	-	-	-	81,600.00
(g) Office Furniture Owned	118,107.00	19,843.75	-	-	-	-	137,950.75
Total	6,221,779.96	288,947.69	-	-	-	-	6,510,727.65
Previous year	2,405,385.00	3,821,644.96	5,750.00	-	-	-	6,221,779.96

B. Tangible assets	Balance as at 1 April, 2018	Depreciation / amortisation expense for the year	Accumulated depreciation		Balance as at 31 March, 2019	Net block Balance as at 31 March, 2019
			Eliminated on disposal of assets	Other adjustments		
(a) Computer Owned	640,766.94	34,181.00	-	-	674,957.94	99,442.06
(b) Wall Fan Owned	1,081.44	274.00	-	-	1,355.44	1,444.56
(c) Office Equipment Owned	5,635.72	1,760.00	-	-	7,395.72	1,479.28
(d) Motor Car Owned	838,653.77	619,208.00	-	-	1,457,861.77	3,813,289.29
(e) Mobile Phone Owned	91,028.00	28,173.00	-	-	119,201.00	114,749.84
(f) Motor Cycle Owned	7,127.00	3,828.00	-	-	10,955.00	70,645.00
(g) Office Furniture Owned	16,760.00	13,026.00	-	-	29,786.00	108,184.75
Total	1,601,052.87	700,460.00	-	-	2,301,512.87	4,209,214.78
Previous year	1,126,050.87	473,043.00	41.00	-	1,601,052.87	4,620,727.09

ASTOURGA CONSTRUCTION PVT. LTD.

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

Notes forming part of the financial statements

Particulars	Particulars	
	For the year ended 31 March, 2019	For the year ended 31 March, 2018
C. Depreciation and amortisation relating to continuing operations:		
Depreciation and amortisation for the year on tangible assets as per Note 10 B	700,460.00	473,043.00
Less: Utilised from revaluation reserve		
Depreciation and amortisation relating to discontinuing operations		
Depreciation and amortisation relating to continuing operations	700,460.00	473,043.00

ASTDURGA CONSTRUCTION PVT. LTD.


 Director

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

Notes forming part of the financial statements

Note 14 Cash and cash equivalents

	As at 31.03.19	As at 31.03.18
Cash in Hand	135,203.95	138,837.50
Balances With Bank		
(i) In current accounts	9,700,612.62	7,378,137.59
(i) In deposits accounts	-	598,544.00
Total	9,835,816.57	8,115,519.09

Note 15 Short Term Loans and Advances

	As at 31.03.19	As at 31.03.18
Advances to Customers	-	22,542.00
Advances to Suppliers	4,242,190.00	9,184,998.00
Receivables From Dialmer Financial	13,342.00	13,369.00
Other Advances	40,792.12	-
Balances with Government Authorities		
Pre Paid Expenses	43,884.00	125,607.00
GST Input	6,127,431.66	5,045,880.33
TDS (A.Y 2017-18)	31,445.00	31,445.00
TDS (A.Y 2018-19)	40,872.00	39,350.00
TDS (A.Y 2019-20)	305,194.00	-
Advance Income Tax (A.Y. 2017-18)	700,000.00	700,000.00
Advance Income Tax (A.Y. 2018-19)	700,000.00	700,000.00
Advance Income Tax (A.Y. 2019-20)	4,100,000.00	-
Self Asst Tax (A.Y. 2018-19)	100,960.00	-
Total	16,446,110.78	15,863,191.33

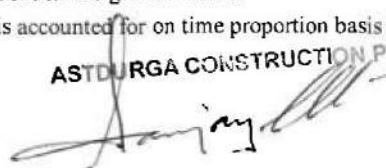
Note 16 Sales & Other Income

	As at 31.03.19	As at 31.03.18
Revenue From Operation		
Operating Revenue		
Revenue from Construction Properties	121,897,647.00	88,287,251.00
Other Operating Revenue		
Increase in Stock of Constructed Flats	200,551,017.00	(69,510,544.00)
Booking Cancellation	-	61,165.00
Common Maintenance & Extra Work	4,375,485.00	3,325,124.00
	326,824,149.00	22,162,996.00
Other Income		
Interest from Fixed Deposits	11,696.00	15,211.00
Sundry Balance W/O	-	41.32
	11,696.00	15,252.32
Total	326,835,845.00	22,178,248.32

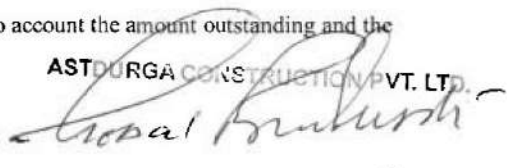
Note 16(i): Revenue from constructed properties, is recognised on the "completion contract method". Total sale consideration as per the duly executed, agreements to sell/application forms is recognised as revenue in the year in which Project Completion Certificate is received from the Local State Government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

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

ASTDURGA CONSTRUCTION PVT. LTD.


Director

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Director

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

Notes forming part of the financial statements

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

	As at 31.03.19	As at 31.03.18
Expenses Incurred in relation to Sales of Flats	283,419,915.27	746,400.10
Total	283,419,915.27	746,400.10

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

Note 18 Employee Benefit Expenses

	As at 31.03.19	As at 31.03.18
Salary Including Bonus	8,030,131.00	5,909,806.00
Directors Remuneration	1,000,000.00	2,000,000.00
ESIC Employer Contribution	73,729.00	66,431.00
Provident Fund Employer Contribution	108,022.00	102,043.00
Total	9,211,882.00	8,078,280.00

Note 19 Finance Cost

	As at 31.03.19	As at 31.03.18
Interest on Car Loan	281,194.92	135,659.94
Interest on Term Loan	2,850,332.09	3,680,896.00
Interest on TDS	786.00	2,420.00
Total	3,132,313.01	3,818,975.94

Note 20 Other Expenses

	As at 31.03.19	As at 31.03.18
Advertisement Expenses	1,232,781.00	2,671,546.42
Audit Fees	50,000.00	41,375.00
Bank Charges	7,681.50	37,488.63
Insurance	169,300.00	112,973.00
Comission Expenses	2,565,536.00	952,006.00
Computer Expenses	28,200.00	15,670.00
Donation & Subscription	-	5,000.00
Electricity Charges	257,719.00	332,734.00
Filing Fees	600.00	1,800.00
Office Rent	180,000.00	180,000.00
Miscellaneous Expenses	644,775.42	170,322.00
Preliminary Exp written Off	-	3,000.00
Printing & Stationary	11,930.69	11,846.19
Repair & Maintenance Charges	112,676.90	114,061.20
Rates & Taxes	1,528,933.74	101,224.00
Office Running Expenses	71,055.00	57,753.00
Telephone Charge	111,174.00	143,884.31
Tour Expenses	1.00	494,986.00
Legal and Consultancy Charges	425,900.00	454,129.40
Web Site Design	49,500.00	14,999.98
Total	7,447,764.25	5,916,799.13

Particulars	As at 31.03.19	As at 31.03.18
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - statutory audit	50,000.00	41,375.00
Total	50,000.00	41,375.00

ASTDURGA CONSTRUCTION PVT. LTD.
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 Director

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 Director

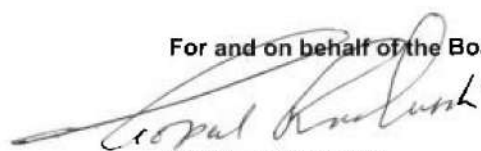
ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064

Notes forming part of the financial statements
Note 21 Related Party Disclosure

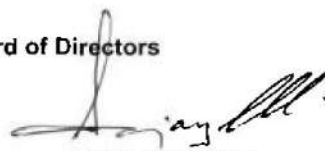
Particulars				
Related party transactions				
Details of related parties:				
Description of relationship	Names of related parties			
Associates Company & Firms in which KMP / Relatives of KMP can exercise significant influence	G M Enclave Private Limited, Kamna Marketing Private Limited, Trilok Vinimay Private Limited			
Key Management Personnel	Gopal Prasad Gupta, Sanjay kumar Gupta			
Relatives of KMP	Jyoti Gupta			
Note: Related parties have been identified by the Management.				
Details of related party transactions during the year ended 31 March, 2019 and balances outstanding as at 31 March, 2019:				
Particulars	Key Management Personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
<u>Transaction During year ending 31.03.2019</u>				
Director Remuneration	1,000,000.00 (2,000,000.00)	-	-	1,000,000.00 (2,000,000.00)
Salary Paid	-	3,200,000.00 (1,700,000.00)	-	3,200,000.00 (1,700,000.00)
Rent Paid	180,000.00 (180,000.00)	-	-	180,000.00 (180,000.00)
Loan Taken	18,225,312.00 (8,102,000.00)	68,900.00	-	18,294,212.00 (8,102,000.00)
Loan Repaid	17,531,409.00 (2,012,000.00)	68,900.00	-	17,600,309.00 (2,012,000.00)
Advance For Purchase of Land	-	-	1,750,000.00 (17,735,000.00)	1,750,000.00 (17,735,000.00)
<u>Balance Outstanding as on 31.03.2019</u>				
Against Purchase of Land	-	-	(8,875,249.00)	(8,875,249.00)
Director Remuneration Payable	2,100,000.00 (1,400,000.00)	-	-	2,100,000.00 (1,400,000.00)
Salary Payable	-	860,300.00 (520,000.00)	-	860,300.00 (520,000.00)
Loan Taken	15,343,903.00 (14,650,000.00)	-	-	15,343,903.00 (14,650,000.00)
Note: Figures in bracket relates to the previous year				

For and on behalf of the Board of Directors

Place : Kolkata
Date : 30.06.2019



GOPAL PD GUPTA
DIRECTOR
DIN NO. 00932575



SANJAY GUPTA
DIRECTOR
DIN NO. 00932506

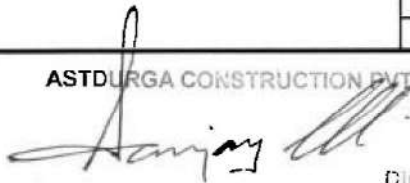
ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
AD-169, DWARKA VEDMANI, SALT LAKE CITY, SECTOR-I
KOLKATA - 700064


Disclosures under Accounting Standards

Note :22 AS 20 Disclosures of Earning Per Share

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
Earnings per share		
Basic		
<u>Continuing operations & Total operations</u>		
Net profit / (loss) for the year from continuing operations	16,572,663.47	2,334,354.15
Less: Preference dividend and tax thereon		
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	16,572,663.47	2,334,354.15
Weighted average number of equity shares	10,000.00	10,000.00
Par value per share	10.00	10.00
Earnings per share, from continuing operations & total Operations - Basic	1,657.27	233.44
Diluted		
The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.		
<u>Continuing operations & Total operations</u>		
Net profit / (loss) for the year from continuing operations	16,572,663.47	2,334,354.15
Less: Preference dividend and tax thereon		
Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	16,572,663.47	2,334,354.15
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	16,572,663.47	2,334,354.15
Weighted average number of equity shares for Basic EPS		
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	10,000.00	10,000.00
Weighted average number of equity shares - for diluted EPS	10,000.00	10,000.00
Par value per share	10.00	10.00
Earnings per share, from continuing operations & total Operations - Diluted	1,657.27	233.44

ASTDURGA CONSTRUCTION PVT. LTD.


Director


Director


ASTDURGA CONSTRUCTION PRIVATE LIMITED
CIN NO. U45400WB2013PTC192906
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KOLKATA - 700064


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

Particulars	As at 31 March,	As at 31 March,
	2019	2018
Deferred tax (liability) / asset		
Tax effect of items constituting deferred tax liability	(48,353.00)	(47,949.00)
On difference between book balance and tax balance of fixed assets	50,294.00	(404.00)
On expenditure deferred in the books but allowable for tax purposes		
On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss		
Others		
Tax effect of items constituting deferred tax liability	1,941.00	(48,353.00)
Tax effect of items constituting deferred tax assets		
Tax effect of items constituting deferred tax assets		
Net deferred tax (liability) / asset	1,941.00	(48,353.00)

The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of fixed assets under Income Tax.

Place : Kolkata
 Date : 30.06.2019

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

ASTDURGA CONSTRUCTION PVT. LTD.
Director
SANJAY GUPTA
DIRECTOR
DIN NO. 00932506


ASTDURGA CONSTRUCTION PVT. LTD.
Director
GOPAL PD GUPTA
DIRECTOR
DIN NO. 00932575