

ROHRA DEVELOPERS PRIVATE LIMITED

Balance Sheet as at 31-03-2018

	Note No.	As at 31 March, 2018 Amount in Rs.	As at 31 March, 2017 Amount in Rs.
<u>EQUITY AND LIABILITIES</u>			
Shareholder's Funds			
Share capital	2.1	2,500,000	2,500,000
Reserves and surplus	2.2	38,280,693	27,182,694
Share Application Money		-	-
Non Current Liabilities			
Long Term Borrowings	2.3	2,989,392	3,021,591
Other Long Term Liabilities	2.4	277,952,263	238,276,624
Current Liabilities			
Trade Payable	2.5	21,281,997	11,220,677
Other Current Liabilities	2.6	1,548,116	7,861,412
Short-term Provision	2.7	12,558,006	10,529,803
TOTAL		357,110,468	300,592,801
ASSETS			
<u>Non-current assets</u>			
<u>Fixed Assets</u>			
Investment	2.8	6,542,696	6,633,457
Long-term Loans & Advances	2.9	83,488,599	8,116,200
Other Non Current Asset	2.10	7,985,321	-
Deferred Tax Assets	2.11	50,411	55,111
<u>Current Assets</u>			
Inventories	2.12	211,314,212	240,107,421
Receivables	2.13	2,531,794	1,009,137
Cash and Bank Balances	2.14	27,135,736	24,967,264
Short Term Loans and Advances	2.15	10,687,699	12,471,211
TOTAL		357,110,468	300,592,801
Significant accounting policies and notes on accounts forming part of the financial statements.	1 & 3		

In terms of our report of even date

ROHRA DEVELOPERS PVT. LTD.

Anirban Das
Director

DIRECTOR

ROHRA DEVELOPERS PVT. LTD.

Somen R. Das
Director

DIRECTOR

For D Bhowani & CO.
Chartered Accountants
Firm Reg. No. 314083E

D. Bhowani
(D. Bhowani)
Proprietor
M. No. 051593

Place: Kolkata

Date: 2nd Sept, 2018



ROHRA DEVELOPERS PRIVATE LIMITED
Statement of Profit and Loss for the period ended 31-03-2018

	Note	For the year ended 31 March, 2018	For the year ended 31 March, 2017
A. CONTINUING OPERATIONS			
INCOME			
Revenue from operations	2.16	192,850,219	628,796,076
Other Income	2.17	4,860,955	4,778,739
Total revenue		197,711,174	633,574,815
EXPENSES			
Direct Project Expenses	2.18	140,197,579	284,067,950
Changes in Inventories	2.19	28,793,209	307,417,799
Employee benefits expense	2.2	7,606,412	7,469,495
Finance Cost	2.21	-	4,451
Depreciation	2.22	133,081	162,904
Other expenses	2.23	4,384,329	1,639,928
Total expenses		181,114,609	600,762,526
Profit/(Loss) before tax		16,596,565	32,812,288
Less: Tax expenses			
Current tax		4,572,685	10,138,997
for earlier years		921,180	87,107
Deferred Tax /liabilities		4,700	4,356
Profit/(Loss) for the year		11,097,999	22,581,828
Basic & Diluted earnings per share (of Rs. 10 each)	2.24	44.39	90.33
Significant accounting policies and notes on accounts forming part of the financial statements.	2.25		

In terms of our report of even date.

Place: Kolkata

Date: 2nd Sept, 2018

ROHRA DEVELOPERS PVT. LTD.

Harish B. Das
Director

For D Bhowani & C
Chartered Accountants
Firm Reg. No. 31408

ROHRA DEVELOPERS PVT. LTD.

Somen Kumar
Director

D. Bhowani
(D. Bhowani)
Proprietor
M. No. 051593

DIRECTOR



ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018

	As at 31-Mar-18 Amount in Rs.	As at 31-Mar-17 Amount in Rs.
Note 2.1		
Share capital		
i) Authorised		
2,50,000 (P.Y. 2,50,000) equity shares of Rs.10/- each	2,500,000	2,500,000
	2,500,000	2,500,000
Issued, subscribed and paid-up capital(Fully Paid Up)		
2,50,000 (P.Y. 2,50,000) equity shares of Rs.10/- each, fully paid-up	2,500,000	2,500,000
	2,500,000	2,500,000

ii) Reconciliation of the number of shares

() Equity Shares of Rs 10/- each	As at 31-03-2018	
	Nos.	Amount
At the beginning of the year	250,000	2,500,000
Issued/(cancelled) during the year	-	-
Closing Balance	250,000	2,500,000

b) Terms/rights attached to equity shares

The company has only one class of equity shares having per value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

c) Subscribed and paid-up share capital includes :

Equity shareholder holding more than 5% of equity shares

Name of the shareholder	As at 31-03-2018 No. of shares	As at 31.03.2017 No. of shares
Varish Rohra	101,000	101,000
Sonu Rohra	101,000	101,000
Yogesh Rohra	48,000	48,000
	250,000	250,000

	As at 31-Mar-18	As at 31-Mar-17
Note 2.2		
Reserves and surplus		
Surplus/(deficit) in statement of profit & loss		
Opening balance	27,182,694	4,600,866
Add: Profit/(Loss) for the year	11,097,999	22,581,828
Closing balance	38,280,693	27,182,694



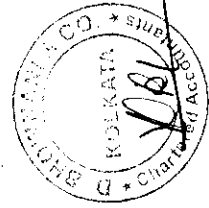
ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018

Note 2.8

Fixed Assets

Particulars	Gross Block		Addition/ Deletion	Total 31.3.2018	DEPRECIATION		NET BLOCK	
	As on 1.4.2017	As on 31.3.2018			As on 1.4.2017	for the year 31.3.2018	As on 31.3.2018	As on 31.3.2017
Building	6,104,007	6,104,007	-	6,104,007	-	-	6,104,007	6,104,007
Furniture	10,900	10,900		10,900	6,753	936	3,211	4,147
Machinery	114,150	114,150		114,150	63,835	9,057	41,258	50,315
CCTV	48,680	48,680		48,680	28,386	3,653	16,641	20,294
Testing Equipment	33,280	33,280		33,280	17,479	2,844	12,957	15,801
Motor Car	1,367,411	1,367,411		1,367,411	939,233	107,045	321,134	428,178
Computer	10,715	53,035	42,320	53,035	-	9,546	43,489	10,715
	7,689,143	7,731,463	42,320	7,731,463	1,055,686	133,081	6,542,696	6,633,457
Previous Year	7,678,428	7,689,143	10,715	7,689,143	892,781	162,904	6,633,457	6,633,457

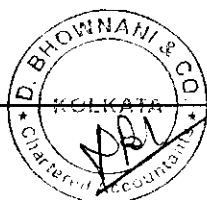


ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018 contd.

	As at 31-Mar-18 Amount in Rs.	As at 31-Mar-17 Amount in Rs.
Note 2.3		
Long Term Borrowings		
Loan from Directors	2,989,392	2,989,392
Vehicle Loans	-	32,199
TOTAL	2,989,392	3,021,591
Note 2.4		
Other Long Term Liabilities		
Advance received against Flat Booking	277,952,263	238,276,624
TOTAL	277,952,263	238,276,624

Note 2.5		
Trade Payable		
Sundry Creditors	21,281,997	11,220,677
TOTAL	21,281,997	11,220,677
Note 2.6		
Other Current Liabilities		
<i>Statutory Liabilities</i>		
Servicetax payable	-	246,031
TDS Collected at Source	1,527,484	1,475,945
<i>Other Liabilities</i>	20,632	6,139,436
TOTAL	1,548,116	7,861,412
Note 2.7		
Short Term Provision		
Provision for Income tax	4,572,685	10,529,803
GST Transition Provision (Contra)	7,985,321.00	-
TOTAL	12,558,006	10,529,803
Note 2.9		
Long term loans & advances		
Advance against land purchase/ JV agreement	83,488,599	8,116,200
TOTAL	83,488,599	8,116,200
Note 2.10		
Other Non Current Assets		
Others- GST transition (Contra)	7,985,321.00	-
TOTAL	7,985,321.00	-



ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018 contd.

	As at 31-Mar-18 Amount in Rs.	As at 31-Mar-17 Amount in Rs.
Note 2.11		
Deferred Tax Assets	50,411	55,111
	50,411	55,111
Note 2.12		
Inventories		
(Value At lower of cost or net realisable value)		
Closing Stock	211,314,212	240,107,421
TOTAL	211,314,212	240,107,421
Note 2.13		
Receivables (considered good)	2,531,794	1,009,137
Note 2.14		
Cash and Cash Equivalents		
Cash in hand	287,603	106,770
Balances with banks in current accounts	16,223,133	9,685,493
Fixed Deposit in HDFC Bank Ltd	10,000,000	10,000,000
Liquid Deposits	625,000	5,175,000
TOTAL	27,135,736	24,967,263
Note 2.15		
Short Term Loans and Advances		
Advances against materials & services	4,265,606	4,878,180
Advance Income Tax & TDS & others	3,262,328	7,525,444
Service tax & GST	3,128,180	21,083
Others	31,585	46,504
TOTAL	10,687,699	12,471,211



ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018

	For the year ended March 31, 2018	For the year ended March 31, 2017
Note 2.16		
<u>Revenue from operations</u>		
Sales of Flat	192,628,592	628,409,693
Work Done	221,627	386,383
TOTAL	192,850,219	628,796,076
Note 2.17		
<u>Other Income</u>		
a) Other non-operating income		
Bank Interest received	846,432.00	1,105,976
Rent received	-	64,000
Maintenance Charges	3,498,661.00	
Other Miscellaneous	515,861.92	3,608,763
TOTAL	4,860,955	4,778,739
Note 2.18		
<u>Direct Project Expenses</u>		
Material Purchase	74,098,309	95,291,969
Construction and Other Expense	66,099,270	188,775,981
TOTAL	140,197,579	284,067,950
Note 2.19		
<u>Change in Inventories</u>		
Opening stock/ work in progress	240,107,421	547,525,220
Closing stock/ work in progress	211,314,212	240,107,421
Net (Increase)/Decrease in stock	28,793,209	307,417,799
Note 2.20		
<u>Employee Benefits expenses</u>	7,606,412	7,469,495
TOTAL	7,606,412	7,469,495
Note 2.21		
<u>Finance Cost</u>		
Interest on Service Tax	-	
Interst on Car Loan		4,451
TOTAL	-	4,451



ROHRA DEVELOPERS PRIVATE LIMITED

Notes forming Part of the Financial Statement for the Year ended 31st March, 2018

	For the year ended March 31, 2018	For the year ended March 31, 2017
Note 2.22		
Other expenses		
Advertisement Expense	427,729	402,087
Audit Fees	60,000	75,000
Bank Charges	4,908	5,114
Car Insurance	9,953	13,367
Motor Car Expenses	25,799	12,000
General Expenses	140,048	52,495
Software Expenses	9,450	-
Legal & Professional service charges	1,062,082	172,500
Telephone Expenses	4,601	
Preliminary expense written off	-	12,500
Printing & Stationery	35,080	19,961
Maintenance Expenses	102,820	46,695
Website Development Expenses	15,050	15,050
Sales Promotion	64,500	310,940
Goods & Service tax discount	1,569,184	
Swachh Bharat Cess	8,229	55,644
Service tax	844,896	
Business Development Expenses	-	400,000
Workmen Insurance	-	46,575
TOTAL	4,384,329	1,639,928
Note 2.23		
Earnings Per Share (EPS)		
Basic & Diluted		
Net Profit/(loss) for the year	11,097,999	22,581,828
Net Profit/(loss) for the year attributable to equity share holders	11,097,999	22,581,828
Weighted average Number of equity share	250,000	250,000
Earning per share	44.39	90.33

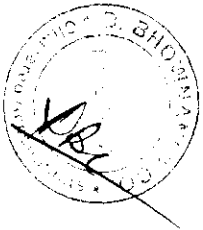


ROHRA DEVELOPERS PRIVATE LIMITED

Annexure - A

Depreciation as per I.T. Act as at 31st March 2018

		Opening as at 01-04-2017	Additions For more than 182 days	Additions for less than 182 days	Deduction	Depreciation	W.D.V. as on 31-03-2017
Construction Equipment	15%	78,594	-	-	-	11,789	66,805
Furniture & Fixture	10%	7,151	-	-	-	715	6,436
CCTV	60%	5,452	-	-	-	3,271	2,181
Computer	40%	10,715	21,080	-	-	8,432	12,648
Motor car	15%	839,761	-	-	-	125,964	713,797
TOTAL		941,673	21,080		-	150,172	801,866



Rohra Developers Pvt Ltd
for the year ended 31.03.2018

Defered Tax

Depreciation as per book	133081
Depreciation as per IT	150172
	<u>-17091</u>
Defered Tax liability	4700
Add : Defered Tax Assets B/f	55111
	50411



<i>Krishi Kalyan Cess 0.5% [Input]</i>	743
<i>Service Tax @ 14% [Input]_FY16-17</i>	9,520
<i>Service Tax Excess Paid for F.Y. 2014-15</i>	46,221
<i>Service Tax Payable Liability</i>	86,387

<i>CGST</i>	1,375,557
<i>IGST</i>	234,196
<i>SGST</i>	1,375,557
	<u>3,128,180</u>

<i>Advance Income Tax A.Y. 2017 - 18</i>	7,710,760
<i>Advance Income Tax A.Y. 2018 - 19</i>	2,000,000
<i>T.D.S Receivable A.Y. 2014 - 15</i>	556,408
<i>T.D.S Receivable A.Y. 2014 - 15 [Beliaghata]</i>	8,073
<i>T.D.S Receivable A.Y. 2015 - 16</i>	399,640
<i>TDS Receivable AY 2015 -16 Interest U/s 94A</i>	8,644
<i>T.D.S Receivable A.Y. 2016 - 17</i>	1,600,986
<i>T.D.S Receivable A.Y. 2017 - 18</i>	1,450,342
<i>T.D.S Receivable A.Y. 2018 - 19</i>	978,458

<i>Provision for Income Tax</i>	-5307.01 Cr
<i>Provision for Income Tax A.Y.2016 -17</i>	-385499.00 Cr
<i>Provision for Income Tax A.Y.2017 - 18</i>	-10138997.00 Cr

<i>Income Tax</i>	(921,180)
	<u>3,262,328</u>

<i>Income Tax Receivable</i>	27,036
<i>Interest Receivable</i>	4,547
	<u>31582.5</u>

<i>Against Purchase of materials</i>	
<i>Debit balances in Sundry cr</i>	1644069
<i>Under loans & Advances</i>	2621536
	<u>4265605</u>

