

**PRATAP MARKETING PVT. LTD.**

**BALANCE SHEET AS PER INDIAN ACCOUNTING STANDARD (IND AS)**

**F. Y. 2017-2018**

**PRATAP MARKETING PVT. LTD.**  
**BALANCE SHEET AS AT MARCH 31ST, 2018**

|     | Particulars   | Note No. | For the year ended<br>31st March-2018 | Figures as at<br>31st March 2017                                 |
|-----|---|----------|---------------------------------------|--|
|     | <b>ASSETS</b>   |          |                                       |  |
| (1) | <b>Non-current assets</b>   |          |                                       |  |
|     | (a) Property, Plant and Equipment                                 |          | 0.00                                  | 0.00   |
|     | (b) Capital work-in-progress                                      |          | 0.00                                  | 0.00   |
|     | (c) Investment property   |          |                                       |  |
|     | (c) Other Intangible assets                                       |          | 0.00                                  | 0.00   |
|     | (d) Financial Assets  |          |                                       |  |
|     | (i) Investments   | 1        | 540.00                                | 540.00   |
|     | (ii) Trade receivables  |          | 0.00                                  | 0.00   |
|     | (iii) Loans   |          | 0.00                                  | 0.00   |
|     | (iv) Others   |          | 0.00                                  | 0.00   |
|     | (e) Deferred tax assets (net)                                     |          | 0.00                                  | 0.00   |
|     | (f) Other non-current assets                                      |          | 0.00                                  | 0.00   |
| (2) | <b>Current assets</b>   |          |                                       |  |
|     | (a) Inventories   | 2        | 46675864.98                           | 45394739.48  |
|     | (b) Financial Assets  |          |                                       |  |
|     | (i) Investments   |          | 0.00                                  | 0.00   |
|     | (ii) Trade receivables  | 3        | 4073268.00                            | 0.00   |
|     | (iii) Cash and cash equivalents                                   | 4        | 230463.96                             | 151962.36  |
|     | (iv) Bank balances other than (iii) above                         |          | 0.00                                  | 0.00   |
|     | (v) Loans   |          | 0.00                                  | 0.00   |
|     | (vi) Others   |          | 0.00                                  | 0.00   |
|     | (c) Current tax assets (Net)                                      |          | 0.00                                  | 0.00   |
|     | (d) Other current assets  | 5        | 134858.00                             | 167592.52  |
|     | (e) Inter unit balances   |          | 0.00                                  | 0.00   |
|     | <b>Total Assets</b>   |          | <b>51114994.94</b>                    | <b>45714834.36</b>   |
|     | <b>EQUITY AND LIABILITIES</b>                                     |          |                                       |  |
|     | <b>Equity</b>   |          |                                       |  |
|     | (a) Equity Share capital  | 6        | 100000.00                             | 100000.00  |
|     | (b) Other equity  | 7        |                                       |  |
|     | - Reserve & Surplus   |          | 3339188.90                            | 157193.97  |
|     | - Funds from GOI  |          |                                       |  |
|     | <b>LIABILITIES</b>  |          |                                       |  |
|     | <b>Non-current liabilities</b>                                    |          |                                       |  |
|     | (a) Financial Liabilities   |          |                                       |  |
|     | (i) Borrowings  | 8        | 748784.64                             | 4403.39  |
|     | (ii) Trade payables   |          | 0.00                                  | 0.00   |
|     | (iii) Other financial liabilities                                 |          | 0.00                                  | 0.00   |
|     | (b) Provisions  |          | 0.00                                  | 0.00   |
|     | (c) Employees benefit obligations                                 |          | 0.00                                  | 0.00   |
|     | (d) Deferred tax liabilities (Net)                                |          |                                       |  |
|     | (e) Other non-current liabilities                                 | 9        | 43998022.40                           | 43634828.00  |
|     | (f) Inter unit balances   |          |                                       |  |
| (2) | <b>Current liabilities</b>  |          |                                       |  |
|     | (a) Financial Liabilities   |          |                                       |  |
|     | (i) Borrowings  |          | 0.00                                  | 0.00   |
|     | (ii) Trade payables   | 10       | 984511.00                             | 1801970.00   |
|     | (iii) Other financial liabilities                                 |          | 0.00                                  | 0.00   |
|     | (b) Other current liabilities                                     | 11       | 71965.00                              | 0.00   |
|     | (c) Provisions  | 12       | 1872523.00                            | 16439.00   |
|     | (d) Employees benefit obligations                                 |          | 0.00                                  | 0.00   |
|     | (e) Current tax liabilities (Net)                                 |          | 0.00                                  | 0.00   |
|     | <b>Total Equity and Liabilities</b>                               |          | <b>51114994.94</b>                    | <b>45714834.36</b>   |
|     | See accompanying notes to the financial statements                | 17       |                                       |  |
|     | <b>For M/S S V A B &amp; CO.</b>                                  |          |                                       | <b>On behalf of PRATAP MARKETING PVT. LTD.</b>                   |
|     | <b>CHARTERED ACCOUNTANTS</b>                                      |          |                                       |  |
|     | <b>Firm Registration No. 114117W</b>                              |          |                                       |  |
|     |   |          |                                       | <b>Gaurav Jitendra Thakker</b><br><b>Director( DIN-01587854)</b> |
|     | <b>CA. Sanjay Goyal</b><br><b>(M.No 103080)</b><br><b>Partner</b> |          |                                       | <b>Hetal Nishant Thakker</b><br><b>Director( DIN-02561468)</b>   |
|     | <b>Date: 30.05.2018</b>   |          |                                       |  |
|     | <b>Place: Nashik</b>  |          |                                       |  |

**PRATAP MARKETING PVT. LTD.**

**Statement of Profit and Loss for the year ended 31 March 2018**

|      | Particulars   | Note No.   | For the year ended<br>31st March-2018 | For the year ended<br>31st March 2017 |
|------|---|------------|---------------------------------------|---------------------------------------|
| I    | Revenue From Operations   | 13         | 47412700.50                           | 5038182.00                            |
| II   | Other Income  | 14         | 77232.09                              | 0.00                                  |
| III  | <b>Total Income (I+II)</b>  |            | <b>47489932.59</b>                    | <b>5038182.00</b>                     |
| IV   | <b>EXPENSES</b>   |            |                                       |                                       |
|      | Cost of materials consumed  | 15         | 41289805.91                           | 5038182.00                            |
|      | Purchases of Stock-in-Trade   |            | 0.00                                  | 0.00                                  |
|      | Changes in inventories of finished goods, Stock-in -<br>Trade and work-in-progress  |            |                                       |                                       |
|      | Employee benefits expense   |            | 0.00                                  | 0.00                                  |
|      | Finance costs   |            | 0.00                                  | 0.00                                  |
|      | Depreciation and amortization expense   |            | 0.00                                  | 0.00                                  |
|      | Other expenses  | 16 & 16(a) | 1588371.75                            | 37937.00                              |
|      | <b>Total expenses (IV)</b>  |            | <b>42878177.66</b>                    | <b>5076119.00</b>                     |
| V    | Profit/(loss) before exceptional items and tax (III- IV)  |            | 4611754.93                            | (37937.00)                            |
| VI   | Exceptional Items   |            | 0.00                                  | 0.00                                  |
| VII  | <b>Profit/(loss) before tax and (V-VI)</b>  |            | <b>4611754.93</b>                     | <b>(37937.00)</b>                     |
| VIII | Tax expense:  |            |                                       |                                       |
|      | (1) Current tax   |            | 1400000.00                            | 0.00                                  |
|      | (2) Deferred tax  |            | 0.00                                  | 0.00                                  |
|      | (3) Earlier Tax   |            | 29760.00                              | 0.00                                  |
|      | (4) Mat Credit Entitlement  |            |                                       |                                       |
| IX   | <b>Profit / (Loss) for the period from continuing<br/>operations (VII-VIII)</b>   |            | <b>3181994.93</b>                     | <b>(37937.00)</b>                     |
| X    | Profit/(loss) from discontinued operations  |            | 0.00                                  | 0.00                                  |
| XI   | Tax expense of discontinued operations  |            | 0.00                                  | 0.00                                  |
| XII  | Profit/(loss) from Discontinued operations (after tax) (X-<br>XI)   |            | 0.00                                  | 0.00                                  |
| XIII | <b>Profit/(loss) for the period (IX+XII)</b>  |            | <b>3181994.93</b>                     | <b>(37937.00)</b>                     |
| XIV  | <b>Other Comprehensive Income</b>   |            |                                       |                                       |
|      | A (i) Items that will not be reclassified to<br>profit or loss  |            | 0.00                                  | 0.00                                  |
|      | (ii) Income tax relating to items that will<br>not be reclassified to profit or loss  |            | 0.00                                  | 0.00                                  |
|      | B (i) Items that will be reclassified to<br>profit or loss  |            | 0.00                                  | 0.00                                  |
|      | (ii) Income tax relating to items that will<br>be reclassified to profit or loss  |            | 0.00                                  | 0.00                                  |
| XV   | <b>Total Comprehensive Income for the period<br/>(XIII+XIV)(Comprising Profit (Loss) and Other<br/>Comprehensive Income for the period)</b> |            | <b>3181994.93</b>                     | <b>(37937.00)</b>                     |

See accompanying notes to the financial statements

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For M/S S V A B & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 114117W

For and on behalf of the Board of Directors

Gaurav Jitendra Thakker  
Director( DIN-01587854)

CA. Sanjay Goyal  
(M.No 103080)  
Partner

Date: 30.05.2018  
Place: Nashik

Hetal Nishant Thakker  
Director( DIN-02561468)

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2018

|   |            | As at<br>31st March 2017<br>(Rs.) | As at<br>31st March 2017<br>(Rs.) |
|---|------------|-----------------------------------|-----------------------------------|
| <b>I Cash Flow From Operating Activities</b>                |            |                                   |                                   |
| Net Profit / (Loss) before Tax and Extraordinary Items      |            | 4,611,755                         | (37,937)                          |
| Adjustments For :   |            |                                   |                                   |
| Depreciation  | 0          | 0                                 |                                   |
| Interest paid   | 0          | 0                                 |                                   |
| Loan Processing Fees  | 0          | 0                                 |                                   |
| Interest & Dividend received                                | 0          | 0                                 |                                   |
| Provision For Gratuity                                      | 0          | 0                                 |                                   |
| Share Profit/Loss from Partnership firms                    | 0          | 0                                 |                                   |
| Adjustments for Prior Period Income                         | 0          | 0                                 |                                   |
| Profit/(Loss)/Disposal of Fixed Assets                      | 0          | 0                                 |                                   |
|   |            | 0                                 | 0                                 |
| Operating profit before changes in Working Capital          |            | 4,611,755                         | (37,937)                          |
| Adjustments For Changes In Working Capital:                 |            |                                   |                                   |
| Trade & Other Receivables                                   | (4040533)  |                                   | (5381796)                         |
| Inventories   | (1281125)  |                                   | (5038182)                         |
| Trade Paybles   | 1473784    | (3847875)                         | 11029311                          |
|   |            |                                   | 609333                            |
| <b>Cash Generated From Operations</b>                       |            | 763880                            | 571396                            |
| Income Tax paid (Net)                                       |            | 1,429,760                         | 0                                 |
| <b>Net Cash From Operating Activities</b>                   | <b>(A)</b> | <b>(665880)</b>                   | <b>571396</b>                     |
| <b>II Cash Flow From Investing Activities</b>               |            |                                   |                                   |
| Interest & Dividend received                                |            | 0                                 | 0                                 |
| Purchase of Fixed Assets                                    |            | 0                                 | 0                                 |
| Sale of Fixed Assets  |            | 0                                 | 0                                 |
| (Purchase)/Sale of Investments                              |            | 0                                 | (360)                             |
| <b>Net Cash Used In Investing Activities</b>                | <b>(B)</b> | <b>0</b>                          | <b>(360)</b>                      |
| <b>III Cash Flow From Financing Activities</b>              |            |                                   |                                   |
| Interest paid   |            | 0                                 | 0                                 |
| Dividend Paid   |            | 0                                 | 0                                 |
| Tax On Dividend   |            | 0                                 | 0                                 |
| Loan Processing Fees  |            | 0                                 | 0                                 |
| Repayment of borrowings (Net)                               |            | 744381                            | (440,924)                         |
| <b>Net Cash Used In Financing Activities</b>                | <b>(C)</b> | <b>744381</b>                     | <b>(440,924)</b>                  |
| <b>Net (Decrease) In Cash And Cash Equivalents [A+B+C]</b>  |            | <b>78,502</b>                     | <b>130112</b>                     |
| <b>Cash And Cash Equivalents at beginning of the period</b> |            | <b>151,962</b>                    | <b>21,850</b>                     |
| <b>Cash And Cash Equivalents at end of the period</b>       |            | <b>230,464</b>                    | <b>151,962</b>                    |

As per our report of even date attached  
For M/S S V A B & CO.  
Chartered Accountants  
Firm Regn. No. 114117W

Sanjay Goyal  
Partner  
M. No. 103080  
Place : Nashik  
Date : 30.05.2018

For and on behalf of the Board of Directors

Gaurav Jitendra Thakker  
Director( DIN-01587854)

Hetal Nishant Thakker  
Director( DIN-02561468)

**PRATAP MARKETING PVT.LTD.****F.Y.2017-18****STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2018****a Equity Share Capital**

| Equity Share                         | As at 31- Mar-18 | As at 31- Mar-17 |
|--------------------------------------|------------------|------------------|
| Balance at the beginning of the year | 100,000          | 100,000          |
| Issued during the period             | -                | -                |
| Reduction during the period          | -                | -                |
| Balance at the close of the period   | 100,000          | 100,000          |

**Equity shares of INR 10 each issued, subscribed and fully paid**

| Period            | Nos.   |
|-------------------|--------|
| At March 31, 2017 | 10,000 |
| At March 31, 2018 | 10,000 |

**b Other Equity**

| Particulars                             | Share Premium Account | Retained Earnings | Total        |
|---|-----------------------|-------------------|--------------|
| Balance as at April 1, 2016             | 0                     | 195,130.97        | 195,130.97   |
| Addition during the year                | 0                     | (37,937.00)       | (37,937.00)  |
| Other Comprehensive income for the year | 0                     | 0.00              | 0.00         |
| Deduction during the year               | 0                     | 0.00              | 0.00         |
| Balance as at March 31, 2017            | 0                     | 157,193.97        | 157,193.97   |
| Balance as at April 1, 2017             | 0                     | 157,193.97        | 157,193.97   |
| Addition during the year                | 0                     | 3,181,994.93      | 3,181,994.93 |
| Other Comprehensive income for the year | 0                     | 0.00              | 0.00         |
| Deduction during the year               | 0                     | 0.00              | 0.00         |
| Balance as at March 31, 2018            | 0                     | 3,339,188.90      | 3,339,188.90 |

**PRATAP MARKETING PVT. LTD.**

NOTES ACCOMPAINING WITH AUDITED BALANCE SHEET AS ON 31.03.2018

**Note No.1****Non Current Investments**

| Particulars   | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|---|----------------------------------|----------------------------------|
| Trades (Unquoted)   | 0.00                             | 0.00                             |
| Non Trade (Unquoted)<br>54 Equity Shares of Rs.10/- each Shubhshani Construction Pvt.Ltd. | 540.00                           | 540.00                           |
| <b>Total Investment</b>   | <b>540.00</b>                    | <b>540.00</b>                    |

**Note No.2****Inventories**

| Particulars              | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|--------------------------|----------------------------------|----------------------------------|
| Work-in-progress         | 46675864.98                      | 16230794.48                      |
| Finished goods           | 0.00                             | 26206983.00                      |
| Development expenses     | 0.00                             | 2956962.00                       |
| <b>Total inventories</b> | <b>46675864.98</b>               | <b>45394739.48</b>               |

**Note No.3****Trade Receivables - Current**

| Particulars                | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|----------------------------|----------------------------------|----------------------------------|
| Unsecured, considered good | 4073268.00                       | 0.00                             |
| <b>TOTAL</b>               | <b>4073268.00</b>                | <b>0.00</b>                      |

**Note No.4****Cash & cash equivalents**

| Particulars                              | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|--|----------------------------------|----------------------------------|
| Balances with banks                      | 23636.46                         | 1245.86                          |
| Cash on hand                             | 206827.50                        | 150716.50                        |
| <b>Total cash &amp; cash equivalents</b> | <b>230463.96</b>                 | <b>151962.36</b>                 |

**Note No.5****Other current assets**

| Particulars                  | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|------------------------------|----------------------------------|----------------------------------|
| Staff advances               | 109181.00                        | 0.00                             |
| Amounts Receivables          | 25677.00                         | 0.00                             |
| Service Tax Input (Indirect) | 0.00                             | 167592.52                        |
| <b>Total</b>                 | <b>134858.00</b>                 | <b>167592.52</b>                 |

**PRATAP MARKETING PVT. LTD.**

NOTES ACCOMPAINING WITH AUDITED BALANCE SHEET AS ON 31.03.2018

**Note No.6****Issued share capital**

| Particulars   | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|---|----------------------------------|----------------------------------|
| <b>Authorised Capital</b><br>10,000 Equity Shares of RS. 10 Each            | 100000.00                        | 100000.00                        |
| <b>Issued and subscribed capital</b><br>10,000 Equity Shares of RS. 10 Each | 100000.00                        | 100000.00                        |
| <b>Paid up capital</b><br>10,000 Equity Shares of RS. 10 Each               | 100000.00                        | 100000.00                        |
| <b>Total</b>  | <b>100000.00</b>                 | <b>100000.00</b>                 |

**Reconciliation of equity shares outstanding at the beginning and at the end of year**

| Particulars   | Number of Equity<br>Shares | Number of Equity<br>Shares |
|---|----------------------------|----------------------------|
| <b>As on 1st April, 2017</b>                            |                            |                            |
| Equity Shares at the beginning of the year              | 10000.00                   | 10000.00                   |
| Add: Shares issued during the year                      | 0.00                       | 0.00                       |
| <b>Equity Shares outstanding at the end of the year</b> | <b>10000.00</b>            | <b>10000.00</b>            |

| Particulars  | Number of Equity<br>Shares | Number of Equity<br>Shares |
|--|----------------------------|----------------------------|
| <b>As on 31st March, 2018</b>  |                            |                            |
| Equity Shares at the beginning of the year   | 10000.00                   | 10000.00                   |
| Add: Shares issued during the year   | 0.00                       | 0.00                       |
| <b>Equity Shares outstanding at the end of the year i.e. as on 31st March 2018</b> | <b>10000.00</b>            | <b>10000.00</b>            |

**Details of shares held by the holding company, their subsidiaries and associates**

|                          |          |          |
|--------------------------|----------|----------|
| Thackers Developers Ltd. | 10000.00 | 10000.00 |
|--------------------------|----------|----------|

**Details of shareholders holding more than 5% of the equity share capital of the Company**

| Particulars                                   | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|---|----------------------------------|----------------------------------|
| Number of equity shares<br>% of equity shares | 0.00%                            | 0.00%                            |

**Note No.7****Reserve & Surplus**

| Particulars                        | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|------------------------------------|----------------------------------|----------------------------------|
| (a) Capital Reserve                | 0.00                             | 0.00                             |
| (b) General Reserve                | 0.00                             | 0.00                             |
| (c) Retained Earnings (Surplus)    | 3339188.90                       | 157193.97                        |
| (d) Share Premium Reserve          |                                  |                                  |
| <b>Total Reserve &amp; Surplus</b> | <b>3339188.90</b>                | <b>157193.97</b>                 |

**(a) Capital Reserve**

| Particulars                                 | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|---|----------------------------------|----------------------------------|
| As per last statement of financial position | 0.00                             | 0.00                             |
| Add: Current year transfer                  | 0.00                             | 0.00                             |
| Less : Written back in current year         | 0.00                             | 0.00                             |
| <b>Total Capital Reserve</b>                | <b>0.00</b>                      | <b>0.00</b>                      |

**(b) General Reserve**

| Particulars                                 | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|---|----------------------------------|----------------------------------|
| As per last statement of financial position | 0.00                             | 0.00                             |
| Add: Current year transfer                  | 0.00                             | 0.00                             |
| Less : Written back in current year         | 0.00                             | 0.00                             |
| <b>Total General Reserve</b>                | <b>0.00</b>                      | <b>0.00</b>                      |

**(c) Retained Earnings**

| Particulars                                 | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|---|----------------------------------|----------------------------------|
| As per last statement of financial position | 157193.97                        | 195130.97                        |
| Add: Net Profit/(Loss) for the current year | 3181994.93                       | -37937.00                        |
| <b>Total Retained Earnings</b>              | <b>3339188.90</b>                | <b>157193.97</b>                 |

**Note No.8****Borrowings**

| Particulars                         | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|-------------------------------------|----------------------------------|----------------------------------|
| Bank Overdraft                      | 748784.64                        | 4403.39                          |
| <b>Total Non Current Borrowings</b> | <b>748784.64</b>                 | <b>4403.39</b>                   |

**Note No.9****Other Non Current liabilities**

| Particulars                             | Figures as at<br>31st March 2018 | Figures as at<br>31st March 2017 |
|---|----------------------------------|----------------------------------|
| Advances Against Land/Plot Received     | 6385000.00                       | 6217294.00                       |
| Advance Receivable from Related parties | 37613022.40                      | 37417534.00                      |
| <b>Total Non Current Liabilities</b>    | <b>43998022.40</b>               | <b>43634828.00</b>               |



**Note No.10**  
**Trade Payables**

| <b>Particulars</b>           | <b>Figures as at<br/>31st March 2018</b> | <b>Figures as at<br/>31st March 2017</b> |
|------------------------------|--|--|
| (b)Current<br>Trade payables | 984511.00                                | 1801970.00                               |
| <b>Total Trade Payables</b>  | <b>984511.00</b>                         | <b>1801970.00</b>                        |

**Note No.11**  
**Other current liabilities**

| <b>Particulars</b>                     | <b>Figures as at<br/>31st March 2018</b> | <b>Figures as at<br/>31st March 2017</b> |
|--|--|--|
| Deposits                               | 23186.00                                 | 0.00                                     |
| Staff Advances                         | 48779.00                                 | 0.00                                     |
| <b>Total other current liabilities</b> | <b>71965.00</b>                          | <b>0.00</b>                              |

**Note No.12**

| <b>Particulars</b>              | <b>Figures as at<br/>31st March 2018</b> | <b>Figures as at<br/>31st March 2017</b> |
|---------------------------------|--|--|
| <b>(ii) Current Provisions</b>  |  |  |
| Expenses                        | 472523.00                                | 16439.00                                 |
| Income Tax                      | 1400000.00                               | 0.00                                     |
| <b>Total Current Provisions</b> | <b>1872523.00</b>                        | <b>16439.00</b>                          |

**PRATAP MARKETING PVT. LTD.**

**NOTES ACCOMPAINING WITH AUDITED PROFIT & LOSS AS ON 31.03.2018**

**Note No.13**

**Revenues**

| Particulars  | For the year ended 31st March-2018 | For the year ended 31st March 2017 |
|--|------------------------------------|------------------------------------|
| Sales of Flats/Shops & construction contract receipts      | 16967630.00                        | 0.00                               |
| Increase/(Decrease) in Finished Goods / Semifinished Goods | 30445070.50                        | 5038182.00                         |
| <b>Total revenue from continuing operations</b>            | <b>47412700.50</b>                 | <b>5038182.00</b>                  |

**Note No.14**

**Other Income**

| Particulars                | For the year ended 31st March-2018 | For the year ended 31st March 2017 |
|----------------------------|------------------------------------|------------------------------------|
| Other non operating income | 77232.09                           | 0.00                               |
| <b>Total Other Income</b>  | <b>77232.09</b>                    | <b>0.00</b>                        |

**Note No.15**

**Cost of materials consumed**

| Particulars  | For the year ended 31st March-2018 | For the year ended 31st March 2017 |
|--|------------------------------------|------------------------------------|
| Cost of material consumed  |                                    |                                    |
| Cost of Construction   |                                    |                                    |
| Expenditure on Building Material, Transporting, Labour Charges etc | 41289805.91                        | 5038182.00                         |
| <b>TOTAL</b>   | <b>41289805.91</b>                 | <b>5038182.00</b>                  |
| Cost of Estate Dealing/Development Activity Sales                  |                                    |                                    |
| Opening Stock of Plots/Lands/Rights                                | 26206983.00                        | 23865600.00                        |
| Add : Purchases of Plots/Lands/Rights                              | 0.00                               | 2341383.00                         |
|  | 26206983.00                        | 26206983.00                        |
| Less : Cost of Land Transferred to Construction and Development    | 0.00                               | 0.00                               |
| Less : Cost of Land Transferred to Work in Progress                | 26206983.00                        | 0.00                               |
| Less : Closing Stock   | 0.00                               | 26206983.00                        |
| <b>TOTAL</b>   | <b>0.00</b>                        | <b>0.00</b>                        |
| <b>Total cost of materials consumed</b>                            | <b>41289805.91</b>                 | <b>5038182.00</b>                  |

**Note No.**

**Changes in inventories of finished goods, stock in trade and work in progress**

| Particulars  | For the year ended 31st March-2018 | For the year ended 31st March 2017 |
|--|------------------------------------|------------------------------------|
| <i>Opening Balance</i>   |                                    |                                    |
| Work in progress   | 16230794.48                        | 11192612.48                        |
| <b>Total Opening balance (A)</b>   | <b>16230794.48</b>                 | <b>11192612.48</b>                 |
| <i>Closing Balance</i>   |                                    |                                    |
| Work in progress   | 46675864.98                        | 16230794.48                        |
| <b>Total Closing balance (B)</b>   | <b>46675864.98</b>                 | <b>16230794.48</b>                 |
| <b>Total changes in inventories of finished goods, stock in trade and work in progress (B-A)</b> | <b>30445070.50</b>                 | <b>5038182.00</b>                  |

**Note No.16 & 16(a)****Other expenses**

| <b>Particulars</b>                             | <b>For the year<br/>ended 31st<br/>March-2018</b> | <b>For the year<br/>ended 31st<br/>March 2017</b> |
|--|---|---|
| Bank charges                                   | 5525.79   | 1500.00   |
| Conveyance Expenses                            | 10918.00  | 0.00  |
| Legal & Professional charges                   | 7719.00   | 7025.00   |
| Misc expenses                                  | 6149.00   | 0.00  |
| Office expenses                                | 10044.00  | 0.00  |
| Postage, Telephone & Telegrams                 | 1850.00   | 0.00  |
| Printing, Stationery and Computer Expenses     | 29348.16  | 246.00  |
| Rates & Taxes / Court Fee Stamps & Attestation | 939972.00   | 0.00  |
| Service Tax/ Sales Tax paid                    | 24630.00  | 15991.00  |
| Travelling & Conveyance expenses               | 25694.00  | 0.00  |
| Professional Tax                               | 0.00  | 2500.00   |
| Roc Filling Fees                               | 3600.00   | 7800.00   |
| Service Charges                                | 750.00  | 0.00  |
| Vat Registration Fees                          | 525.00  | 0.00  |
| Staff Welfare Exps.                            | 4450.00   | 0.00  |
| Interest Paid Vat /TDS                         | 397.00  | 0.00  |
| CGSTInward (Indirect)                          | 411382.40   | 0.00  |
| SGSTInward (Indirect)                          | 99517.40  | 0.00  |
| <b>Total Other Expenses</b>                    | <b>1582471.75</b>                                 | <b>35062.00</b>                                   |

**Note No.16 & 16(a)(a)****Details of payments to auditors**

| <b>Particulars</b>                | <b>For the year<br/>ended 31st<br/>March-2018</b> | <b>For the year<br/>ended 31st<br/>March 2017</b> |
|-----------------------------------|---|---|
| <u>Payment to auditors</u>        |   |   |
| (a) auditor                       | 5900.00   | 2875.00   |
| <b>Total payments to auditors</b> | <b>5900.00</b>                                    | <b>2875.00</b>                                    |