



S A M P R K & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Members of
M/s CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
New Delhi

Dear Sir,

We have audited the accompanying financial statements of **M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss and Cash Flow Statement for the year then ended 31st March 2017, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.



Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to express an opinion on the company's internal financial controls over financial reporting based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act and the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements and whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

An audit involves performing procedures to obtain audit evidence about the amounts, the disclosures in the financial statements and adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting and the financial statements.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

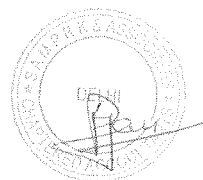
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion 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, 2017, and its profit and its cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order 2016, issued by the Central Government in terms of Section 143 (11) of the Companies Act 2013, we enclose in the Annexure, a statement on the matters specified in the said order.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.



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

e) On the basis of written representations received from the directors as on March 31, 2017, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017, from being appointed as a director in terms of section 164(2) of the Act.

f) In our opinion considering nature of business, size of operation and organizational structure of the entity, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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

(i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements as referred to in Note 29.7 to the financial statements.

(ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, and as required on long- term contracts including derivative contracts.

(iii) No amount was due to be transferred to the Investor Education and Protection fund by the company hence question of delay in transferring such funds does not arise.


(iv) The company has provided requisite disclosures in the financial statements as referred to in Note 29.8 to holding as well as dealing in Specified Bank Notes during the period from close of 8th November 2016 to 30th December 2016. The company has identified such transactions into its books of accounts and such disclosures are as per the books of accounts.

For S A M P R K & Associates
Chartered Accountants



PLACE: DELHI

DATED: 5/9/2017


PARVEEN KUMAR JAIN
(PARTNER)
M NO. 083075
FRN NO. N013022

ANNEXURE TO THE AUDIT REPORT

(Referred to our report of even date on the Statement of Accounts of M/s Conscient Infrastructure Private Limited as at and for the year ended on 31st March 2017)

1. a) The company is maintaining proper record showing full particulars including quantitative details and situation of fixed assets.
b) The fixed assets have been physically verified by the management at the reasonable intervals and no material discrepancy was noticed on such verification.
c) The company do not hold any immovable property as fixed assets or investment properties.
2. Physical verification of inventory has been conducted at reasonable intervals by the management. No material discrepancies were noticed on physical verification and discrepancies noticed were dealt with in the books of accounts.
3. According to the information and explanations given to us, the company has granted unsecured loans to companies covered in the register maintained under section 189 of the Companies Act, 2013. Further:
 - a) Loans have been given to the subsidiary and associate companies the terms and conditions of such loans are not prejudicial to the company's interest.
 - b) Schedule of repayment of principal and interest are stipulated and no amount has become due for recovery.
 - c) There is no amount overdue for recovery.
4. According to the information and explanations given to us, in respect of loans, investments, guarantees and securities, the provision of Section 185 were not applicable on the company during the year. Further as the company is infrastructure company the provisions of Section 186 are also not applicable on the company.
5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits from the public during the year under audit. Therefore, directives issued by Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed thereunder are not applicable to the company. Further no order has been passed by Company Law Board or RBI or National Company Law Tribunal.
6. Provisions related to maintenance of cost records are applicable on the company and as per the information and explanation given to us, the company has complied with the provisions and maintained required cost records pursuant to the Companies (Cost



Records and Audit) Rules 2014, as amended prescribed by the Central Government under Sub Section (1) of Section 148 of the Companies Act, 2013.

7. a) The company is regular in depositing its undisputed statutory dues if any including provident fund, employee's state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authority.
- b) Further, there are no such outstanding as at the last date of the financial year concerned for a period of more than six months from the date they became payable.
- c) There is no disputed tax liability.
8. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowing to any financial institution, bank or Government. The company does not have any debenture holders.
9. In our opinion and according to the information and explanations given to us, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments). However the company has taken term loans during the year which have been utilized for the purpose for which it were taken.
10. According to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the year under review.
11. According to the information and explanations given to us and based on our examination of records of company, the provision of section 197 of the Companies Act, 2013 are not applicable on the company and hence no approval was mandated in respect of managerial remuneration paid by the company.
12. According to the information and explanation given to us, the company is not a Nidhi Company. There the provisions of paragraph 3(xii) of the Order are not applicable.
13. According to the information and explanations given to us, and based on our examination of the records of the company, the provision section 177 and 188 of the Companies Act, 2013 have been duly complied with where applicable and also the same have been disclosed in the Financial Statements as required by the applicable accounting standards.
14. According to the information and explanations given to us, the company has not made preferential allotment or private placement of shares or fully or partly paid convertible debentures during the year under review. Therefore the provisions of paragraph 3(xiv) of the Order are not applicable.



15. According to the information and explanations given to us, and based on our examination of the records of the company, the company has not entered into any non-cash transactions with directors or person connected with him. Accordingly, provisions of paragraph 3(xv) of the order are not applicable.
16. According to the information and explanations given to us, the company is not required to be registered under section 45IA of the Reserve Bank of India Act, 1934.

FOR S A M P R K & ASSOCIATES
CHARTERED ACCOUNTANTS



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(PARTNER)

(PARVEEN KUMAR JAIN)

M. NO. 083075

FRN: 013022N

M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED

BALANCE SHEET AS AT 31.03.2017

(In Rupees)

PARTICULARS	NOTE No.	AS AT 31.03.2017	AS AT 31.03.2016
<u>EQUITY AND LIABILITIES</u>			
<u>SHAREHOLDERS FUNDS</u>			
(A) Share Capital	2	3,11,33,900.00	3,11,33,900.00
(B) Reserves And Surplus	3	82,86,00,271.74	81,72,02,844.37
TOTAL(1)		85,97,34,171.74	84,83,36,744.37
<u>NON CURRENT LIABILITIES</u>			
(A) Long Term Borrowings	4	72,72,238.70	1,59,08,744.63
(B) Other Long Term Liabilities	5	19,18,27,419.00	14,73,67,352.00
(C) Long Term Provisions	6	1,96,05,239.00	1,43,42,388.00
TOTAL(2)		21,87,04,896.70	17,76,18,484.63
<u>CURRENT LIABILITIES</u>			
(A) Trade Payables		6,19,66,605.00	6,36,12,782.00
(B) Other Current Liabilities	7	1,50,02,21,694.81	1,45,09,06,724.21
(C) Short-Term Provisions	8	1,59,57,491.00	87,63,750.00
TOTAL(3)		1,57,81,45,790.81	1,52,32,83,256.21
TOTAL(1+2+3)		2,65,65,84,859.25	2,54,92,38,485.21
<u>ASSETS</u>			
<u>NON CURRENT ASSETS</u>			
(A) Fixed Assets	9		
(i) Tangible Assets		5,07,55,565.65	6,43,08,559.89
(ii) Intangible Assets		11,31,209.80	18,58,713.80
(iii) Capital Work in Progress		1,43,212.00	-
(B) Non Current Investments	10	19,52,33,925.00	19,54,56,475.00
(C) Deferred Tax Assets (Net)	11	2,26,66,581.00	1,88,64,637.00
(D) Long-Term Loans & Advances	12	29,70,09,679.00	27,00,75,649.00
(E) Other Non Current Assets	13	52,04,315.37	90,50,588.00
TOTAL(1)		57,21,44,487.82	55,96,14,622.69
<u>CURRENT ASSETS</u>			
(A) Current Investments	10	-	-
(B) Inventories	14	98,76,13,469.55	81,97,84,313.03
(C) Trade Recievables	15	16,62,33,074.39	19,96,00,039.58
(D) Cash and Bank Balances	16	3,60,34,731.06	15,83,96,647.90
(E) Short-Term Loans & Advances	17	89,42,54,691.43	81,16,38,791.01
(F) Other Current Assets	18	3,04,405.00	2,04,071.00
TOTAL(2)		2,08,44,40,371.43	1,98,96,23,862.52
TOTAL(1+2)		2,65,65,84,859.25	2,54,92,38,485.21
SIGNIFICANT ACCOUNTING POLICIES	1		
ADDITIONAL INFORMATION	29		

CIN U74899DL1990PTC039324

AUDITOR'S REPORT

In terms of our separate audit report of even date attached

For **SAMPRK & ASSOCIATES**

Chartered Accountants

PLACE: *Delhi*

DATED: *5/9/2017*

PARTNER



By Order of Board of Directors

DIRECTOR

Rajesh Jain

DIN: 01160709

12, Sultanpur

Farms, Mehrauli

New Delhi

DIRECTOR

Lalit Jain

DIN 01109536

12, Sultanpur

Farms, Mehrauli

New Delhi

M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS

(In Rupees)

PARTICULARS	NOTE No.	YEAR ENDING ON 31.03.2017	YEAR ENDING ON 31.03.2016
REVENUE FROM OPERATIONS:			
Sale of Properties	19	35,94,29,387.00	57,59,95,213.00
Sales of Services	20	8,68,58,664.00	2,59,93,648.00
Other Income	21	4,12,39,378.75	2,64,44,059.76
Total Revenue		48,75,27,429.75	62,84,32,920.76
EXPENSES:			
(A) Cost of Material Consumed	22	8,52,65,142.87	43,74,19,222.00
(B) Change of Inventory	23	(16,84,06,725.70)	(35,87,69,713.23)
(C) Employees Benefit Expenses	24	13,15,71,122.51	12,11,91,142.00
(D) Finance Costs	25	5,11,06,602.58	3,68,89,879.09
(E) Depreciation & Amortization Expenses	26	2,01,86,058.16	2,86,18,075.67
(F) Other Expenses	27	33,15,58,531.38	31,32,58,839.11
Total Expenses		45,12,80,731.80	57,86,07,444.64
Profit/(Loss) before Extraordinary Items and Tax		3,62,46,697.95	4,98,25,476.12
Extraordinary Items			
Profit on sale of fixed assets		1,82,477.42	-
Profit /(Loss) before tax		3,64,29,175.37	4,98,25,476.12
TAX EXPENSE			
Current Tax		1,75,92,083.00	2,05,53,846.00
Dividend Distribution Tax		19,01,439.00	31,69,076.00
Deferred Tax Adjustment	11	38,01,944.00	35,82,924.00
		2,07,37,597.37	2,96,85,478.12
EARNING PER EQUITY SHARE	29		
Basic		66.61	95.35
Diluted		66.61	95.35
SIGNIFICANT ACCOUNTING POLICIES	1		
ADDITIONAL INFORMATION	29		

CIN U74899DL1990PTC039324

AUDITOR'S REPORT

In terms of our separate audit report of even date attached

For SAMPRK & ASSOCIATES

Chartered Accountants

PLACE: Delhi

DATED: 5/4/2017

PARTNER



By Order of Board of Directors

DIRECTOR

Rajesh Jain

DIN: 01160709

12, Sultanpur

Farms, Mehrauli

New Delhi

DIRECTOR

Lalit Jain

DIN 01109536

12, Sultanpur

Farms, Mehrauli

New Delhi

M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
YEAR ENDING 31.03.2017
NOTE 1

a) System of accounting:

The Company is following mercantile system of accounting.

b) Basis of preparation of Financial Statements

The financial statements are prepared under historical cost convention on the accrual basis of accounting in accordance with the Companies Act, 2013 and the Accounting Standards generally accepted in India and comply in all material respects with the Accounting Standards notified by Companies Accounting Standards Rules to the extent applicable.

c) Revenue Recognition

i) The accounting of income and expenditure is done on accrual basis.

ii) Revenue is recognized when the substantial risks and rewards related to ownership are transferred in favor of the customers.

iii) In respect of projects under collaboration developed by others on the company owned land, revenue is recognized in respect of the percentage of construction completed on the area booked for that project and only when at least 25% of the construction of the project is completed.

iv) In respect of projects developed by the company, revenue is recognized in respect of the percentage of construction completed on the area booked for that project and only when at least 25% of the construction of the project is completed.

d) Use of estimates



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The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

e) Inventories

Inventories comprises of cost of land and development expenses incurred thereon. Such inventories are valued at lower of cost and net realizable value. Cost includes cost of acquisition and all other costs incurred.

f) Basis of preparation of Financial Statements:

The company has prepared financial statements under historical cost of convention on the basis of accrual system of accounting as required under Companies Act, 2013 and in accordance with the Accounting Standard to the extent applicable.

g) Fixed Assets and Depreciation

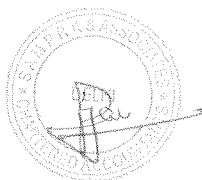
The fixed assets are valued at historical cost less depreciation charged. All the costs incidental for acquiring the fixed assets are considered in the cost of fixed assets. Depreciation is been charged as per the rates calculated on the basis of life of assets prescribed in the Schedule II of the Companies Act, 2013.

h) Retirement Benefits

Provisions of Employees Provident fund are applicable on the company. The company has got registered under Employees Provident Fund Act. Provision is made for leave encashment and gratuity.

i) Investments

All the costs incurred for acquiring the investments are capitalized in the value of investments. Current investments are valued at Cost or Net Realisable Value whichever is lower. Long term investments are valued at cost and provision is made



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for downfall in the market value of investments if the same are considered of permanent nature.

h) Investment Property

The Investment properties are valued at cost price and all the costs incurred for acquiring the investment properties are considered in the cost of investments.

The provision is made for any downfall in the market value of such property if the same is considered to be of permanent nature.

i) Contingent Liabilities

Contingent liabilities are not provided for in the books of accounts but are recognized separately.

j) Contingencies and Events occurring after the Balance Sheet date

Accounting for contingencies (gains and/or losses) arising out of contractual obligation are made only on the basis of mutual acceptance. Events occurring after the Balance Sheet date are considered up to the date of finalization of accounts, wherever material.

k) Tax

Provision for current tax is made in accordance with the provisions of the Income Tax Act, 1961 after taking into account benefit admissible under the Income Tax Act.

Deferred tax for timing differences in respect of book and tax profits for the year is accounted for using the tax rates and laws that has been enacted or substantially enacted as on the balance sheet date in accordance with the Accounting Standard 22- "Accounting for Taxes on Income" issued by the Institute of Chartered accountant of India. Deferred tax assets are recognized subject to the existence of a virtual certainty about future profitability and their realisability.

l) Intangibles:

An intangible asset is recognized only when it is expected that future economic



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benefit from that asset will flow to the organization and cost of the asset can be measured reliably. An intangible asset is recognized at cost and is amortized over its estimated useful life. Other expenses not meeting the recognition criteria as defined above is charged to Statement of Profit & Loss.

m) **Impairment :**

At each balance sheet date, the company has policy to review the carrying amounts of its fixed assets and investment property to determine whether there is any indication that the assets are impaired. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss and it is charged to the Statement of Profit & Loss in the year the asset is identified as impaired. The impairment loss recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

Unless otherwise stated these policies are consistently followed.



M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

NOTE NO.	S.NO.	PARTICULARS	(In Rupees)	
			AS AT 31.03.2017	AS AT 31.03.2016

2

SHARE CAPITAL:

2.1 AUTHORISED:

Opening Authorised Capital		
5,25,000 (Previous Year -5,25,000) Equity Shares Of Rs.100/-Each*	5,25,00,000.00	5,25,00,000.00
Increase during the year		
NIL (Previous Year Nil)Equity Shares of Rs.100 each	-	-
Closing Authorised Capital		
5,25,000 (Previous Year -5,25,000) Equity Shares Of Rs.100/-Each	5,25,00,000.00	5,25,00,000.00

2.2 ISSUED, SUBSCRIBED & PAID UP

Opening Share Capital	3,11,33,900.00	3,11,33,900.00
3,11,339 (Previous Year -3,11,339) Equity Shares Of Rs.100/-Each **		
Increase/Decrease during the year	-	-
NIL (Previous Year NIL)		
Closing Share Capital		
3,11,339 (Previous Year -3,11,339) Equity Shares Of Rs.100/-Each	3,11,33,900.00	3,11,33,900.00
	<u>3,11,33,900.00</u>	<u>3,11,33,900.00</u>

*Fully Paid Up In Cash

There was no capital which was subscribed but not fully paid up

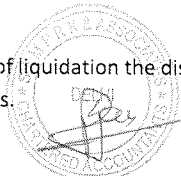
2.3 SHAREHOLDERS HOLDING MORE THAN 5% SHARES

NAME	No. Of Shares Held	% Of Shares Held	No. Of Shares Held	% Of Shares Held
NARESH CHAND JAIN	66,684	21.42	66,684	21.42
RAJESH JAIN	71,019	22.81	71,019	22.81
MANIT JAIN	72,111	23.16	72,111	23.16
LALIT JAIN	71,803	23.06	71,803	23.06
NEERU DEVI JAIN	27,906	8.96	27,906	8.96

2.4 The company has only one class of shares referred to as equity shares having a par value of Rs.100 each.
Each holder of equity shares is entitled to one vote per share

2.5 All Shares carry equal rights w r t dividends

2.6 There being no preferential shares, in the event of liquidation the distribution will be in proportion to the number of equity shares held by the shareholders.



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M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

				(In Rupees)	
NOTE NO.	S.NO.	PARTICULARS	AS AT 31.03.2017	AS AT 31.03.2016	
3		RESERVE & SURPLUS:			
	3.1	GENERAL RESERVE			
		Opening Balance	49,00,00,000.00	48,50,00,000.00	
		Add: Amount transferred from Surplus of the year	50,00,000.00	50,00,000.00	
			49,50,00,000.00	49,00,00,000.00	
	3.2	PROFIT & LOSS (SURPLUS)			
		Opening Balance	32,72,02,844.37	31,80,84,316.25	
		Add: Profit after Tax	2,07,37,597.37	2,96,85,478.12	
			34,79,40,441.74	34,77,69,794.37	
		Less:			
		Amount Transferred to General Reserve	50,00,000.00	50,00,000.00	
		Intrim Dividend	-	1,24,53,560.00	
		Provision for Dividend	93,40,170.00	31,13,390.00	
		Closing Balance	33,36,00,271.74	32,72,02,844.37	
		TOTAL	82,86,00,271.74	81,72,02,844.37	
4		LONG-TERM BORROWINGS:			
	4.1	TERM LOANS			
	4.1.1	FROM BANKS			
		A. AXIS Bank			
	A-1	Secured against hypothecation of Car (Audi) Repayable in 36 Equated Monthly Installments starting from 01.05.2015	1,16,285.00	23,95,131.00	
		B. HDFC Bank			
	B-1	Secured against hypothecation of Car Mercides Repayable in 36 Equated Monthly Installments starting from October -2014	-	13,63,470.13	
	B-2	Secured against hypothecation of Car Mercides Repayable in 36 Equated Monthly Installments starting from October -2014	-	26,70,143.50	
		C. ICICI Bank			
	C-1	Secured against hypothecation of Car (Creata) Repayable in 36 Equated Monthly Installments starting from 15.08.16	4,79,617.00	-	
	C-2	Secured against hypothecation of Car (Creata)	7,66,336.70	-	



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M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

(In Rupees)

NOTE NO.	S.NO.	PARTICULARS	AS AT 31.03.2017	AS AT 31.03.2016
		Repayable in 36 Equated Monthly Installments starting from 10.03.2017		
	4.2	<u>LOANS FROM RELATED PARTIES</u>		
		From Directors	59,10,000.00	94,80,000.00
		Unsecured		
		Interest Free		
		Repayable upto 31.03.2020		
	4.3	Amount of default in above loans	NIL	NIL
	4.4	Amount guaranteed in aggregate by the director/ directors in respect of all the above loans Rs. Nil (Previous year Rs.Nil)		
			72,72,238.70	1,59,08,744.63
5		<u>OTHER LONG TERM LIABILITIES</u>		
		Long Term Trade Payable	5,43,06,047.00	5,23,130.00
		Retention Money from Contractors	1,57,02,697.00	1,42,17,122.00
		Earnest Money Received	5,00,000.00	5,00,000.00
		Security Deposits from Customers	4,12,18,675.00	5,20,27,100.00
		Other Refundable Security Deposits	8,01,00,000.00	8,01,00,000.00
			19,18,27,419.00	14,73,67,352.00
6		<u>LONG TERM PROVISIONS</u>		
		Provision for Employees Benefit	1,96,05,239.00	1,43,42,388.00
			1,96,05,239.00	1,43,42,388.00
7		<u>OTHER CURRENT LIABILITIES</u>		
	7.1	<u>Current Maturities of Long Term Debts</u>		
	7.1.1	<u>Term Loan from Banks:</u>		
		<u>(B):AXIS Bank</u>		
	A-1	Secured against hypothecation of Car (Audi) Repayable in 36 Equated Monthly Installments starting from 01.05.2015	14,60,338.00	5,00,000.00
		From HDFC Bank		
	B-1	Secured against hypothecation of Car (Mercides) Repayable in 36 Equated Monthly Installments starting from October 2014	4,89,343.44	5,00,000.00
	B-2	Secured against hypothecation of Car (Mercides) Repayable in 36 Equated Monthly Installments starting from October 2014	11,09,800.67	5,00,000.00



M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

NOTE NO.	S.NO.	PARTICULARS	(In Rupees)	
			AS AT 31.03.2017	AS AT 31.03.2016
		D. ICICI Bank		
	C-1	Secured against hypothecation of Car (Jugwar) Repayable in 36 Equated Monthly Installments starting from 01.12.2013	-	10,78,780.00
	C-2	Secured against hypothecation of Car (Jugwar) Repayable in 36 Equated Monthly Installments starting from 01.12.2013	-	10,78,780.00
	C-3	Secured against hypothecation of Car (Creta) Repayable in 36 Equated Monthly Installments starting from 15.08.2016	3,22,021.00	-
	C-4	Secured against hypothecation of Car (Creta) Repayable in 36 Equated Monthly Installments starting from 10.03.2017	3,51,687.40	-
	7.1.2	Amount in default-NIL		
	7.1.3	Amount guaranteed in aggregate by the director/ directors in respect of all the above loans Rs. Nil (Previous year NIL)		
	7.2 Other Payables-			
		Interest Accrued but not due on borrowings	32,924.00	74,167.00
		Interest payable on EDC/IDC etc	59,57,565.00	10,95,717.00
		Other Non Trade Payables	68,47,627.00	57,19,965.00
		Remuneration payable to Directors	48,67,476.50	42,38,551.51
		Expenses Payable	1,93,86,762.25	1,95,16,202.25
		Statutory Liabilities	2,82,93,798.00	1,12,80,002.00
		Credit Balance of Oriental Bank of Commerce (Over issue of cheques)	84,93,140.41	-
		Advances received from customers	1,41,67,56,037.14	1,40,27,11,405.45
		Advances Maintenance Charges & Other advances	11,82,420.00	12,04,254.00
		Security from Contractors	46,70,748.00	14,08,900.00
			1,50,02,21,694.81	1,45,09,06,724.21
8		SHORT-TERM PROVISIONS		
		Provision for Dividends	93,40,170.00	31,13,390.00
		Provision for Dividend Tax	19,01,439.00	6,33,824.00
		Provision for Income Tax		
		Less Income Tax Payments	1,75,92,083.00	2,05,53,846.00
			1,75,44,445.00	47,638.00
		Provision for Interest on Income Tax		2,04,60,038.00
		Provision for Employees Benefits		93,808.00
			46,68,244.00	1,036.00
			1,59,57,491.00	49,21,692.00
				87,63,750.00



M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

NOTE	S.NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
NO.			AS ON 01.04.16	ADDITIONS	SALES	TOTAL AS ON 31.03.17	UPTO 31.03.16	FOR THE YEAR	ON ADJUSTMENT	TOTAL UPTO 31.03.17	AS ON 31.03.17	AS ON 31.03.16
9		FIXED ASSETS:										
	9.1	TANGIBLE ASSETS										
		Building Interior	1,69,29,495.00			1,69,29,495.00	86,26,952.24	23,98,358.00	-	1,10,25,310.24	59,04,184.76	83,02,542.76
		Plant & Equipment	2,47,71,189.78	4,53,643.00	1,21,500.00	2,51,03,332.78	1,32,17,504.10	27,09,725.81	77,734.00	1,58,49,495.91	92,53,836.87	1,15,53,685.68
		Furniture & Fixture	3,29,59,177.25	12,07,768.00	-	3,41,66,945.25	1,85,20,248.05	39,74,330.25	-	2,24,94,578.30	1,16,72,366.95	1,44,38,929.20
		Vehicles	7,07,52,260.00	26,85,874.00	15,47,357.00	7,18,90,777.00	4,76,55,544.16	76,30,865.75	13,53,342.42	5,39,33,067.49	1,79,57,709.51	2,30,96,715.84
		Office Equipment	70,41,148.80	10,54,003.00	-	80,95,151.80	48,02,984.09	12,73,695.79	-	60,76,679.88	20,18,471.92	22,38,164.71
		Others				-	-	-	-	-	-	-
		Computers	60,46,538.02	7,49,794.50	1,54,839.97	66,41,492.55	53,11,393.21	4,30,372.56	1,47,097.97	55,94,667.80	10,46,824.75	7,35,144.81
		Electrical Installation	76,79,373.77	-	-	76,79,373.77	37,35,996.89	10,41,206.00	-	47,77,202.89	29,02,170.88	39,43,376.88
		Total Tangible Assets	16,61,79,182.62	61,51,082.50	18,23,696.97	17,05,06,568.15	10,18,70,622.73	1,94,58,554.16	15,78,174.39	11,97,51,002.50	5,07,55,565.65	6,43,08,559.89
	9.2	INTANGIBLE ASSETS										
		Computer Softwares	57,47,941.72	-	-	57,47,941.72	38,89,227.92	7,27,504.00	-	46,16,731.92	11,31,209.80	18,58,713.80
	9.3	Capital Work in Progress										
			-	1,43,212.00	-	1,43,212.00	-	-	-	-	1,43,212.00	-
		Grand Total	17,19,27,124.34	62,94,294.50	18,23,696.97	17,63,97,721.87	10,57,59,850.65	2,01,86,058.16	15,78,174.39	12,43,67,734.42	5,20,29,987.45	6,61,67,273.69
		Previous Year	17,10,13,764.34	73,13,947.00	64,00,587.00	17,19,27,124.34	8,02,28,297.98	2,86,18,075.67	30,86,523.00	10,57,59,850.65	6,61,67,273.69	9,07,85,466.36

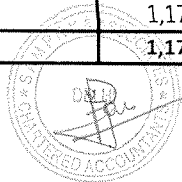


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M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED

Note No.	Sno.	Particulars	As on 01.04.2016		Additions during the year		Sales during the year		As on 31.03.2017	
			No	Cost	No	Cost	No	Sale value	No	Cost
10		NON CURRENT INVESTMENTS								
	10.1	Investment in Equity Instruments								
		(Fully Paid Equity Shares)								
		Non Trade Investments								
		Unquoted Investments								
		(A) In Subsidiary Companies								
	1	Modern Nest Built Private Limited	5,18,000	51,80,050.00					5,18,000	51,80,050.00
	2	Classic Nest Built Private Limited	40,000	4,00,000.00					40,000	4,00,000.00
	3	Prime Infrabuilt Private Limited	40,000	4,00,000.00					40,000	4,00,000.00
	4*	Urban Build Mart Private Limited	5,00,000	50,00,251.00					5,00,000	50,00,251.00
	5	Massoorie Himalaya Resorts Private Limited	2,55,000	25,50,000.00					2,55,000	25,50,000.00
	6	Conscient Construction Private Limited	40,000	4,00,000.00					40,000	4,00,000.00
	7*	Heritage Infrabuilt Private Limited	50,000	5,00,250.00					50,000	5,00,250.00
	8	Dream vision Devlopers Pvt. Ltd.	40,000	4,00,000.00					40,000	4,00,000.00
	9	Moonlight Housing Project Development Pvt. Ltd.	40,000	4,00,000.00					40,000	4,00,000.00
	10	Luar Infratech Private Limited	37,500	3,75,000.00					37,500	3,75,000.00
	11	Dreamhome Infrastructure Pvt.Ltd.	25,00,000	2,50,00,000.00					25,00,000	2,50,00,000.00
	12*	BCC Edutech Private Limited	10,000	10,00,314.00					10,000	10,00,314.00
	13	Starshine Infraprojects Pvt. Ltd.	22,230	2,22,550.00			22,230	2,22,550	-	-
		(All shares in S.No.1 to 11 and 13 are equity shares having face value of Rs.10/- each and equity shares in Sr. No. 12 have face value of Rs.100/- each)								
		* One share each of M/s Heritage Infrabuilt Private Limited, Urban Build Mart Private Ltd and M/s BCC Edutech Private Limited is not registered in the name of the company and is registered in the name of nominees of the company, These companies have become wholly owned subsidiaries of the company								
		(B) In Associates								
	1	NRN Infrabuilt Private Limited	15,000	1,50,000					15,000	1,50,000
	2	Prime Infradevelopers Pvt Ltd	62,50,000	6,25,00,000					62,50,000	6,25,00,000
	3	Shrimaya Buildcon Private Limited	13,95,200	9,09,78,060					13,95,200	9,09,78,060
		(All equity shares above from 1 to 3 have face value of Rs.10/- each)								
		TOTAL (A+B)	1,17,52,930	19,54,56,475.00	-	-	22,230	2,22,550.00	1,17,30,700	19,52,33,925.00
	10.2	CURRENT INVESTMENTS	-	-	-	-	-	-	-	-
	10.3	Aggregate amount of unquoted investment	1,17,52,930	19,54,56,475.00	-	-	22,230	2,22,550.00	1,17,30,700	19,52,33,925.00
1		Previous Year								
		Investments in Equity Instruements	1,17,42,930	19,53,56,225.00	10,000	1,00,250.00	-	-	1,17,52,930	19,54,56,475.00
		Aggregate amount of unquoted investments	1,17,42,930	19,53,56,225.00	10,000	1,00,250.00	-	-	1,17,52,930	19,54,56,475.00



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M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

NOTE NO.	S.NO.	PARTICULARS	(In Rupees)	
			AS AT 31.03.2017	AS AT 31.03.2016
11		DEFERRED TAX ASSETS (NET)		
		Balance Brought Forward:		
		Tax On allowance of depreciation due to timing difference	1,22,10,309.00	77,51,041.00
		Tax on disallowances allowable in subsequent years	66,54,328.00	75,30,672.00
			1,88,64,637.00	1,52,81,713.00
		Adjustments:		
		Tax On allowance of depreciation due to timing difference	17,79,309.00	44,59,268.00
		Tax on disallowances allowable in subsequent years	20,22,635.00	(8,76,344.00)
			38,01,944.00	35,82,924.00
		Balance Carried Over:		
		Tax On allowance of depreciation due to timing difference	1,39,89,618.00	1,22,10,309.00
		Tax on disallowances allowable in subsequent years	86,76,963.00	66,54,328.00
		Total carried over	2,26,66,581.00	1,88,64,637.00
12		LONG-TERM LOANS & ADVANCES:		
12.1		Capital Advance	1,11,00,000.00	1,11,00,000.00
12.2		<u>Security Deposits</u>		
		With Others	47,47,952.00	45,88,922.00
		For Projects		
		With Land Owners	40,76,027.00	40,76,027.00
12.3		<u>Loans & Advances to Related Parties</u>		
		Loans to Subsidiary & Associates Companies	26,53,57,583.00	23,85,82,583.00
12.4		Loan to others	1,17,28,117.00	1,17,28,117.00
12.5		Unsecured Considered Good		
12.6		Loans due from directors/ officers		
12.7		Loans due from firms/ private companies in which director is a partner or director or member	26,53,57,583.00	23,85,82,583.00
			29,70,09,679.00	27,00,75,649.00
13		OTHER NON CURRENT ASSETS		
13.1		FDR with Oriental Bank Of Commerce		90,50,588.00
		In previous year-		
		FDR of Rs.100000 pledged with Sales Tax Department		
		Other FDRs' pledged with Oriental Bank of Commerce		
		FDR with Punjab & Sindh Bank	50,00,000.00	
		(Pledged with Punjab & Sindh Bank for Bank Gurantee)		
13.2		Interest accrued but not due on above FDR	2,04,315.37	
			52,04,315.37	90,50,588.00



M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

NOTE NO.	S.NO.	PARTICULARS	(In Rupees)	
			AS AT 31.03.2017	AS AT 31.03.2016
14		<u>INVENTORIES</u>		
	14.1	Raw Materials- Stock in Transit	83,10,596.00	60,52,724.00
	14.2	Work in Progress/Finished Stock Project Work in Progress (Villas and Apartments under development)	97,93,02,873.55	28,35,441.18 81,08,96,147.85
	14.3	Stock valued at cost or net realisable value whichever is lower		
			98,76,13,469.55	81,97,84,313.03
15		<u>TRADE RECIEVABLES:</u>		
	15.1	outstanding for a period of exceeding six months from the date it became due		
		Outstanding for a period more than six months	11,31,95,068.09	6,68,42,697.79
		Other Debts-	5,30,38,006.30	13,27,57,341.79
	15.2	(Unsecured Considered Good)		
	15.3	(Due from Directors or Officers-32000 (Previous Year 3623278)		
	15.4	Due from firms and companies in which directors or officers are partner, director or member		
		Current year	NIL	NIL
		Previous year	NIL	NIL
			16,62,33,074.39	19,96,00,039.58
16		<u>CASH AND BANK BALANCES</u>		
		<u>Cash and Cash Equivalents</u>		
	(a)	Balance with Bank -		
		In Current Accounts	93,79,070.70	1,60,75,705.17
	(b)	Cash in hand and imprest	6,17,718.84	10,32,026.84
	(c)	Cheques in Hand	60,63,719.00	
		Other Bank Balances		
		Short Term FDR's with Kotak Mahindra Bank (Pledged with Kotak Mahindra Bank)	54,67,608.52	50,96,425.52
		Short Term FDR's with Oreintal Bank of Commerce FDR of Rs.100000 pledged with Sales Tax Department	1,23,75,289.00	13,24,00,905.00
		Other FDRs' pledged with Oriental Bank of Commerce		
		Interest Accrued But not due on above	21,31,325.00	37,91,585.37
			1,99,74,222.52	14,12,88,915.89
			3,60,34,731.06	15,83,96,647.90



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M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

NOTE NO.	S.NO.	PARTICULARS	(In Rupees)	
			AS AT 31.03.2017	AS AT 31.03.2016
17		SHORT-TERM LOANS & ADVANCES:		
	17.1	To Related Parties :		
		(Unsecured Considered Good)		
		Loans		
		To Subsidiaries/Associates		
		To Other Company *	53,31,39,505.00	65,74,18,052.00
		(Previous Year was a subsidiary, but ceased to be subsidiary in current year)	14,66,52,300.00	
	17.2	Due from directors/ officers Rs. NIL (Previous year Rs.NIL)		
		Due from Firms/ Private companies in which director is a partner or director or member Rs.67,97,91,805 (Previous Year Rs.65,74,18,052.00)		
	17.4	To Others		
		Loans Given		
		(Unsecured Considered Good)	4,78,81,780.00	3,63,49,999.00
		Advances		
		Unsecured Considered Good		
		Unsecured Considered Doubtful	10,71,69,104.41	8,24,00,537.01
		Less Provision for doubtful advances	13,30,458.00	23,05,879.00
		Security Deposits	13,30,458.00	23,05,879.00
		Income Tax Payments carried forward	30,02,190.00	29,58,590.00
		Income Tax Payments/Refunds	52,18,722.52	37,90,493.00
		Service Tax Input Credit Recoverable/excess paid	11,03,657.00	11,03,657.00
		Prepaid Expenses	1,09,29,891.50	56,08,645.00
		Payment to Govt. for Projects	1,16,32,487.00	51,52,964.00
	17.5	Unsecured Considered Good unless otherwise stated	2,75,25,054.00	1,68,55,854.00
			89,42,54,691.43	81,16,38,791.01
18		Other Current Assets		
	18.1	Amounts Recoverable	3,04,405.00	2,04,071.00
	18.2	Due from directors/ officers Rs.NIL		
	18.3	Due from firms and companies in which directors or officers are partner, director or member Rs. NIL (Previous Year Rs.NIL)		
			3,04,405.00	2,04,071.00



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M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

			(In Rupees)	
NOTE NO.	S.NO.	PARTICULARS	AS AT 31.03.2017	AS AT 31.03.2016
19		<u>SALE OF PRODUCTS</u>		
		Sale of Properties	35,94,29,387.00	57,59,95,213.00
			<u>35,94,29,387.00</u>	<u>57,59,95,213.00</u>
20		<u>SALE OF SERVICES</u>		
		Project Management Reciepts	7,86,74,539.00	1,97,97,898.00
		Other Operating Income	81,84,125.00	61,88,175.00
		Prior Period Income	-	7,575.00
			<u>8,68,58,664.00</u>	<u>2,59,93,648.00</u>
21		<u>OTHER INCOME</u>		
		Interest income on Loans to subsidiary companies & Associates	2,48,59,726.00	1,76,89,246.00
		Interest Income from others	1,29,82,421.00	81,03,645.43
		Amount written back	17,27,262.00	5,14,420.50
		Excess Provision written Back	-	51,435.00
		Difference in Exchange Rate Imports	-	3,054.18
		Other Non operating Income	16,69,969.75	82,258.65
			<u>4,12,39,378.75</u>	<u>2,64,44,059.76</u>
22		<u>COST OF RAW MATERIAL CONSUMED</u>		
		Opening Stock	60,52,724.00	86,97,022.00
		Purchase	55,70,890.00	34,10,10,871.00
		Purchases (Others)	8,21,18,476.87	9,48,68,327.00
			<u>9,37,42,090.87</u>	<u>44,45,76,220.00</u>
		Less Recovery from contractors	1,66,352.00	11,04,274.00
		Less Closing Stock	83,10,596.00	60,52,724.00
		Cost of Raw Material Consumed	<u>8,52,65,142.87</u>	<u>43,74,19,222.00</u>
23		<u>CHANGE IN INVENTORY</u>		
		Opening Project Work in Progress/Finished Stock	81,08,96,147.85	45,21,26,434.62
		Closing Project Work in Progress/Finished Stock	97,93,02,873.55	81,08,96,147.85
			<u>(16,84,06,725.70)</u>	<u>(35,87,69,713.23)</u>
24		<u>EMPLOYEE BENEFIT EXPENSES</u>		
		Salaries & Bonus	12,05,51,163.00	11,58,90,303.00
		Provision for leave encashment	44,35,067.00	4,90,681.00
		Provision for Gratuity	25,37,971.00	4,32,209.00
		ESI	24,104.00	21,444.00
		Staff Welfare	25,45,990.51	27,56,241.00
		Employer's Contribution to Labour Fund	16,180.00	17,020.00
		Employer's Contribution to P.F etc.	8,28,978.00	7,70,898.00
		Staff Insurance	6,31,669.00	8,12,346.00
			<u>13,15,71,122.51</u>	<u>12,11,91,142.00</u>



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NOTE NO.	S.NO.	PARTICULARS	(In Rupees)	
			AS AT 31.03.2017	AS AT 31.03.2016
25		FINANCE COSTS		
	a)	Interest Expenses		
		Interest on Term Loans	6,83,500.58	14,19,235.09
		Assured Return Charges	4,33,42,104.00	3,46,03,697.00
		Other Interest-to customer	5,78,480.00	
		Interest on Labour Cess	83,522.00	
		Interest on EDC etc	54,88,804.00	8,32,885.00
		Interest on TDS Late Deposit	7,32,842.00	17,740.00
		Interest paid on Service Tax	1,90,183.00	9,636.00
		Interest on Income Tax	1,107.00	-
		Provision for Interest on Income Tax	-	1,036.00
	b)	Other Borrowing Costs		
		Loan Processing charges	6,060.00	5,650.00
			5,11,06,602.58	3,68,89,879.09
26		DEPRECIATION & AMORTIZATION EXPENSES:		
		Depreciation on Tangible Assets	1,94,58,554.16	2,77,66,068.67
		Amortisation of intangible assets	7,27,504.00	8,52,007.00
			2,01,86,058.16	2,86,18,075.67
27		OTHER EXPENSES:		
		Administration Charges Heritage One	-	67,69,175.00
		Architect Fees	69,07,801.00	51,12,590.00
		Composition / Compounding Charges	4,74,843.00	10,50,000.00
		Design & Consultancy Expenses	68,62,025.00	22,18,145.00
		Conversion Charges/Scrutiny Fee Paid/License Renewal/EDC/IDC Charges	8,97,81,571.00	72,92,862.00
		Royalty	-	4,32,675.00
		Infrastructure Development Charges CVG-2	-	3,66,091.00
		Labour Cess	23,99,331.00	35,03,228.00
		Water Connection Charges	4,000.00	75,000.00
		Construction/Project Expenses	13,13,15,857.00	16,56,54,011.00
		Power & Fuel	21,35,364.00	51,31,423.00
		Insurance charges	12,32,881.00	13,85,187.00
		Rent	1,64,18,834.00	1,88,27,056.00
		Watch & Ward Expenses	30,18,789.00	34,43,773.00
		Advertisement Charges	51,44,078.00	2,35,501.00
		Rebate & Discount H- One	15,07,155.00	35,08,443.00
		Auditor's Remuneration		
		As Audit Fee	6,00,000.00	5,50,000.00
		For Taxation Matters		
		For company Law Matters		
		For Certification/Service tax	7,035.00	5,86,759.00
		Prior Period Expenses	-	45,828.00
		Bank Gurantee Charges	4,27,266.00	1,28,488.00



M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

NOTE NO.	S.NO.	PARTICULARS	(In Rupees)	
			AS AT 31.03.2017	AS AT 31.03.2016
		Commission & Brokerage	1,07,43,795.00	1,62,73,174.00
		Conveyance	35,43,343.00	29,98,990.00
		CSR Expenses	22,75,000.00	20,20,000.00
		Diffrence in Foreign Exchange	640.00	-
		Short Term Capital Loss on shares	250.00	-
		Loss on sale of fixed assets	-	8,14,064.00
		Donation	20,46,601.00	6,26,600.00
		Entertainment	26,99,341.35	26,79,093.00
		Goodwill Gesture	15,07,312.00	3,25,81,328.00
		Amount written off	23,22,255.00	10,302.00
		Festival Expenses	21,40,185.00	15,80,910.00
		Legal & Professional Charges	52,55,989.00	45,40,545.00
		Other Miscellaneous Expenses	34,16,463.79	26,50,492.00
		Photography Expenses	1,88,829.00	32,000.00
		Printing Stationery & Photocopy Expenses	6,44,724.70	6,85,505.00
		Project Maintenance Expenses	35,45,073.00	25,53,631.00
		Provision for doubtful debts	-	-
		Reversal of Provision of Doubtful Debts	(9,75,421.00)	-
		Rates & Taxes	10.00	2,834.00
		Repair & Maintenance-others	11,26,360.00	11,73,174.00
		Repairs to building	18,06,358.00	25,39,100.00
		Service Tax Demand Paid	4,10,434.00	-
		Service Tax Penalty	12,82,883.00	-
		Sales & Marketing Expenses	50,59,216.00	10,00,823.00
		Telephone & internet Expenses	9,94,586.58	12,86,632.00
		Travelling Expenses	1,01,55,856.00	70,43,593.11
		Vehicle Repair Expenses	30,75,089.96	41,21,197.00
		Website Expenses	56,527.00	2,78,617.00
			33,15,58,531.38	31,32,58,839.11
28		EARNINGS PER EQUITY SHARE		
		Equity share of par value Rs.100/-each		
	28.1	Basic	66.61	95.35
	28.2	Diluted	66.61	95.35
		Number of share used in computing earning per share		
		Basic	3,11,339	3,11,339
		Diluted	3,11,339	3,11,339

For SAMPRK & ASSOCIATES
Chartered Accountants
PLACE: Delhi
DATED: 5/9/2017

PARTNER



By Order of Board of Directors
DIRECTOR
Rajesh Jain
DIN: 01160709
12, Sultanpur
Farms, Mehrauli
New Delhi

DIRECTOR
Lalit Jain
DIN 01109536
12, Sultanpur
Farms, Mehrauli
New Delhi

M/S CONSCIENT INFRASTRUCTURE PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

NOTE NO.	S.NO.	PARTICULARS	(In Rupees)	
			AS AT 31.03.2017	AS AT 31.03.2016
29		<u>Additional Information</u>		
	29.1	Contingent Liability, On account of counter guarantees against bank guarantees	4,53,54,500.00	1,43,14,000.00
	29.2	CIF Value of Imports-Raw Materials -Fixed Assets	25,44,555.00 24,025.00	5,01,917.00 64,077.00
	29.3	Foreing Currency Inflow and Outflow Earning in foreign exchange Expenditure in foreign exchange- On Imports On Purchase of Capital Assets On Travelling On Other Expenditure	Nil - 24,025.00 67,01,064.00 87,246.00	Nil 6,06,764.00 64,077.00 34,46,484.10 4,169.10
	29.4	Imported Raw Materials, Spare Parts and Components Consumed Indegineous Raw Materials, Spare Parts and Components Consumed % of Imported Raw Materials, Spare Parts and Compenents Consumed to Total Consumption % of Indigenous Raw Materials, Spare Parts and Compenents Consumed to Total Consumption	55,41,089.18 7,97,24,053.69 6.50 93.50	5,01,917.00 43,69,17,305.00 0.11 99.89
	29.5	Information regarding Micro, Small & Enterprises Development Act, 2006 (as per information available with the company none of supplier has informed of its registration under Micro, Small Enterprise Development Act)	Nil	Nil
	29.6	Related Party Disclosure(As per AS-18) Name of Related Parties a) Subsidiary Companies Modern Nest Built Private Limited Classic Nest Built Private Limited Prime Infrabuilt Private Limited Urban Build Mart Private Limited Massoorie Himalaya Resorts Private Limited Conscient Construction Private Limited Heritage Infrabuilt Private Limited Dream vision Devlopers Pvt. Ltd. Moonlight Housing Project Development Pvt. Ltd. Luar Infratech Private Limited		



BCC Edutech Private Limited (Formerly BCC Garments & Exports Pvt Ltd)

Dreamhome Infrastructure Pvt Ltd

- b) Key Management Personnel - Directors
Sh. Naresh Chand Jain
Sh. Rajesh Jain
Sh; Lalit Jain
Sh. Manit Jain
Sh. Ajay Aggarwal
Smt. Neeru Devi Jain (Resigned since 14.10.2016)
- c) Relative of Key Management Personnel
Kriti Jain- Daughter of a director
Sameera Aggarwal- Wife of a director
- d) Associates
NRN Infrabuilt Private Limited
Prime Infradevelopers Private Limited
Shrimaya Buildcon Private Limited
- e) Entities in which KMP are having control
Lessis Devel
Enlearn Education Private Limited
Premier Propmart Private Limited
Starshine Infraprojects Private Limited (Previous year was subsidiary and ceased to exist subsidiary during the year)
- f) Entities in which Subsidiary have substantial interest
Heritage Max Realtech Private Limited

29.6.1 Transactions with Related Parties

With subsidiaries/Associates

Refund of Loans received	17,94,85,973.00	10,62,68,925.00
Interest Received	2,48,59,726.00	1,76,89,246.00
Loans given	20,37,75,000.00	8,58,50,000.00
Management Fee Due	1,32,85,000.00	1,43,61,884.00
(Amount received Rs.1,33,37,250/-, Previous year Rs. 14309634/-)		
Advances Received (net of service tax)	-	76,25,427.00
Sales Booked	-	(1,39,23,925.00)
Other amounts debited	1,73,178.00	1,61,851.00
Other amounts recovered	1,73,178.00	1,49,288.00

With Associates

Purchase		33,66,71,950.00
Last year loan adjusted against purchases		23,13,70,000.00
Liabilities undertaken		5,66,71,950.00
Advance given /amount paid	1,25,50,000.00	2,20,13,545.00
Last year advance adjusted against purchases		

With Key Managerial Personnels

Loans Taken		
Loans Repaid	1,00,00,000.00	7,31,80,000.00
Directors Remuneration	1,35,70,000.00	8,48,00,000.00
Advance given recovered	5,04,00,000.00	5,04,00,000.00
Advance Received/IFMS etc	-	5,00,00,000.00
*Net of service tax	-	20,27,134.00
Sale Booked	-	
Goodwill gesture allowed	-	20,07,804.00
		1,51,620.00

With Entities in which subsidiary have substantial control

Management Fee Billed	6,53,89,539.00	54,36,014.00
(Service tax on above Rs.97,53,164/- (Previous year Rs.7,88,222/-)		

(Amount received Rs.7,52,21,107/- (Previous year Rs.543602/-)

With relatives of KMP

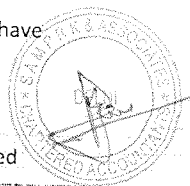
Loan repaid		
Advance Received/IFMS etc		-
Sale Booked*	-	49,02,709.00
Goodwill Gesture Allowed	-	48,07,094.00
	-	3,91,140.00

With Entities where KMP have control

Other reimbursements debited	5,11,056.00	4,30,604.00
Amounts recovered against reimbursements	5,10,976.00	4,30,684.00
Amounts recovered and paid	2,46,740.00	6,48,141.00
Electricity Charges Debited	99,08,800.00	-
Amount recovered	1,05,00,000.00	-

29.6.2 Closing Balance at the end of the year

Loans given to subsidiaries/Associates*	79,84,97,088.00	89,60,00,635.00
*In previous year includes Rs.14,66,52,300/- due from M/s Starshine Infraprojects Private Limited, a company which ceased to be subsidiary/associate during the year)		
Loans given to Entities in which directors are interested*		
Loan from KMP	14,66,52,300.00	-
Advances/(receivable) from subsidiary & Associates	59,10,000.00	94,80,000.00
Amount payable to associate against purchase	(62,98,498.00)	(62,98,498.00)
Amount recoverable from subsidiary-Management fee*	13,09,929.00	1,38,59,929.00
Amount recoverable from companies in which subsidiary have substantial interest-Management fee*	-	52,250.00
Amount recoverable from Subsidiary/Associates	56,02,230.00	56,80,634.00
	12,563.00	12,563.00
Amount payable to entities in which directors are interested		
Advance outstanding from Subsidiary	5,91,200.00	80.00
Advance outstanding against flat from KMP	2,85,00,000.00	2,85,00,000.00
Advance outstanding against flat from entities in which KMP have control		34,48,309.00
Advance outstanding against flat from relatives of KMP**	11,73,000.00	11,73,000.00



** Includes Rs.34,38,309 due from Neeru Devi Jain, who was director in previous year

Payable on account of salary to KMP

48,67,476.50

42,38,551.51

Amount payable to subsidiaries

40,271.00

40,271.00

29.7 Pending Litigation

The company has opted the composition scheme under VAT for the financial year 2011-12,2012-13,2013-14 and has got the assessment completed. All demands raised earlier were settled on option of composition scheme. Further the company recovered/demanded the amount of VAT paid from the customers. The above assessment have been completed @ 1% tax and 5% surcharge thereon. Assessments for the year 2014-15 to 2016-17 are still pending, however the amount of vat liability will be recoverable from customers. The company has secured the recovery of such tax from customers and in total there will not be any financial loss to the company. However no provision has been made for such vat liability or recovery thereof

29.9 Information regarding Specified Bank Notes (SBN) during the period from 08.11.2016 to 30.12.2016

	SBN's Amount	Other Denomination Notes Amount	Total Amount
Closing Balance as on 08.11.2016	12,01,500.00	1,09,196.84	13,10,696.84
Add Withdrawal from Bank Accounts	-	10,14,000.00	10,14,000.00
Add Receipts for Permitted Transactions	-	-	-
Add Receipts for Non Permitted Transactions	-	15,132.00	15,132.00
Less Paid for Permitted Transactions	1,500.00	-	1,500.00
Less Paid for Non Permitted Transactions	-	5,30,068.00	5,30,068.00
Less Deposits in Bank	12,00,000.00		12,00,000.00
Closing balance as at 30.12.2016	-	6,08,260.84	6,08,260.84

For SAMPRK & ASSOCIATES
Chartered Accountants

PLACE: Delhi
DATED: 5/9/2017

PARTNER



By Order of Board of Directors

DIRECTOR
Rajesh Jain
DIN: 01160709
12, Sultanpur
Farms, Mehrauli
New Delhi

DIRECTOR
Lalit Jain
DIN 01109536
12, Sultanpur
Farms, Mehrauli
New Delhi