

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year

**2016-17**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>MANSHA BUILDCON PRIVATE LIMITED</b>			PAN <b>AAECM6898D</b>		
	Flat/Door/Block No <b>SCF -157 Sector - 9</b>	Name Of Premises/Building/Village		Form No. which has been electronically transmitted <b>ITR-6</b>		
	Road/Street/Post Office	Area/Locality <b>Faridabad</b>				
	Town/City/District <b>Faridabad</b>	State <b>HARYANA</b>	Pin <b>121006</b>	Status <b>Pvt Company</b>	Aadhaar Number	
	Designation of AO(Ward/Circle) <b>CIRCLE 1, FBD</b>			Original or Revised <b>ORIGINAL</b>		
	E-filing Acknowledgement Number <b>492784881121016</b>			Date(DD/MM/YYYY) <b>12-10-2016</b>		
	1	Gross total income			1	<b>5467147</b>
	2	Deductions under Chapter-VI-A			2	<b>5500</b>
	3	Total Income			3	<b>5461650</b>
	3a	Current Year loss, if any			3a	<b>0</b>
COMPUTATION OF INCOME AND TAX THEREON	4	Net tax payable			4	<b>1687650</b>
	5	Interest payable			5	<b>77334</b>
	6	Total tax and interest payable			6	<b>1764984</b>
	7	Taxes Paid	a	Advance Tax	7a	<b>0</b>
			b	TDS	7b	<b>987732</b>
			c	TCS	7c	<b>0</b>
			d	Self Assessment Tax	7d	<b>777250</b>
			e	Total Taxes Paid (7a+7b+7c+7d)	7e	<b>1764982</b>
	8	Tax Payable (6-7e)			8	<b>0</b>
	9	Refund (7e-6)			9	<b>0</b>
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by NARESH KUMAR MALIK in the capacity of DIRECTOR

having PAN AARPM9679E from IP Address 103.245.8.226 on 12-10-2016 at FARIDABAD

Doc SI No & issuer 1641898CN=e-Mudhra Sub CA for Class 2 Individual 2014, OU=Certifying Authority, O=eMudhra Consumer Services Limited, C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Name of Assessee	MANSHA BUILDCON PRIVATE LIMITED		
Address	SCF -157 Sector - 9 Faridabad Faridabad HARYANA 121006		
Status	Private Company(Domestic)	Assessment Year	2016-2017
Ward	CIRCLE 1, FBD ()	Year Ended	31.3.2016
PAN	AAECM6898D	Incorporation Date	12/06/2006
Residential Status	Resident		
Particular of Business	BUILDERS		
Method of Accounting	Mercantile		
A.O. Code	NWR-C-051-01		
Filing Status	Original		
Last Year Return Filed On	30/09/2015	Serial No.:	842481771300915
Tele:	Mob:9213094192		
Tele(Office):	(0129)9311911652		

#### Computation of Total Income

#### Income from House Property (Chapter IV C)

**142100**

Villa No-08, Mansha Greens Aurangabad

Palwal(HARYANA)

Tenant Name: Rajni Yadav- Civil Judge Office

Annual Lettable Value 0

Rent Receivable 203000

Higher of above

203000

Annual Rental Value u/s 23

203000

Less:

Deduction u/s 24(a)

60900

60900

142100

#### Income from Business or Profession (Chapter IV D)

**5289015**

Profit as per Profit and Loss a/c

5589666

Add:

Depreciation Debited in P&L A/c

1928362

DONATION

19400

Total

7537428

Less:

PROFIT ON SALE OF SHARES

36032

DONATION TO NATIONAL ASSOCIATION FOR BLIND

8400

RENT RECEIVED

203000

Depreciation as per Chart u/s 32

2000981

2248413

5289015

#### Income from Capital Gain (Chapter IV E)

**36032**

#### Short Term Capital Gain

1. SHARES 04/11/2015

Sales Consideration

4261000

SHARES

4224968

4224968

36032

**Gross Total Income**

**5467147**

**Less: Deductions (Chapter VI-A)**

u/s 80 G Donation

Restricted According to Income(50%)

11000

Eligible Deduction

5500

**5500**

**Total Income**

**5461647**

Round off u/s 288 A

**5461650**

**Calculation for Mat**

**5589666**

Profit as per part II of Schedule III

3802245

Add:

Income Tax u/s 40(a)(ii)

1764982

Deferred Tax Liability

22439

Total

5589666

Tax calculated @ 18.5% on Book Profit is Rs. 1034088

Tax Due

1638495

Educational Cess

49155

1687650

T.D.S.

987732

699918

Interest u/s 234 A/B/C

77334

777252

Deposit u/s 140A

777250

Tax Payable

0

**Interest Charged**

**(Rs.)**

**T.D.S./ T.C.S. From**

**(Rs.)**

u/s 234B (7 Month)

41994

Non-Salary(as per Annexure)

987732

u/s 234C

35340

(3147+9447+15747+6999)

Interest calculated upto October,2016, Due Date for filing of Return September 30, 2016

Due date extended to 17/10/2016 F.NO.225/195/2016/ITA.II DT. 09.09.2016

**Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:29 Sep 2016**

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0302275	30/09/2016	00479	PNB BANK FARIDABAD	777250
<b>Total</b>					<b>777250</b>

**Details of Depreciation**



Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
MOTOR CAR	15%	9426618	2299218	0	11725836	0	0	11725836	1758875	9966961
AIR CONDITIONER	15%	233614	176800	0	410414	0	0	410414	61562	348852
OFFICE EQUIPMENT	15%	141371	76745	47502	265618	0	0	265618	36280	229338
GENERATOR	15%	82817	0	0	82817	0	0	82817	12423	70394
GRASS CUTTING MACHINE	15%	51758	0	0	51758	0	0	51758	7764	43994
PLANT and MACHINERY	15%	22703	34200	0	56903	0	0	56903	8535	48368
REFRIDGEARTOR	15%	8798	28000	0	36798	0	0	36798	5520	31278
FACE ATTENDENCE MACHINE	15%	11563	0	0	11563	0	0	11563	1734	9829
Furniture and Fitting including electric Fitting	10%	672844	15798	170492	859134	0	0	859134	77389	781745
Computer	60%	45123	0	12750	57873	0	0	57873	30899	26974
<b>Total</b>		<b>10697209</b>	<b>2630761</b>	<b>230744</b>	<b>13558714</b>	<b>0</b>	<b>0</b>	<b>13558714</b>	<b>2000981</b>	<b>11557733</b>

**Details of T.D.S. on Non-Salary(26 AS Import Date:29 Sep 2016)**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year	Section
1	SRS REAL INFRASTRUCTURE LIMITED	RTKM04519E	100000	100000	194H
2	PUNJAB NATIONAL BANK	RTKP03190F	3440	3440	194A
3	SRS REAL ESTATE LIMITED	RTKS09896F	188000	188000	194H
4	SRS REAL ESTATE LIMITED	RTKS09896F	72150	72150	194H
5	SRS REAL ESTATE LIMITED	RTKS09896F	115000	115000	194H
6	SRS REAL ESTATE LIMITED	RTKS09896F	124855	124855	194H
7	SRS REAL ESTATE LIMITED	RTKS09896F	50000	50000	194H
8	SRS REAL ESTATE LIMITED	RTKS09896F	26965	26965	194H
9	SRS REAL ESTATE LIMITED	RTKS09896F	100000	100000	194H
10	SRS REAL ESTATE LIMITED	RTKS09896F	100000	100000	194H
11	SRS REAL ESTATE LIMITED	RTKS09896F	70000	70000	194H
12	SRS REAL ESTATE LIMITED	RTKS09896F	37322	37322	194H
<b>TOTAL</b>				<b>987732</b>	

**Interest Calculation u/s 234C**

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	699918	15.00	104988	0	104900	3	3147
2.	Second (Up to Sep)	699918	45.00	314963	0	314900	3	9447
3.	Third (Up to Dec)	699918	75.00	524939	0	524900	3	15747
4.	Fourth (Up to March)	699918	100.00	699918	0	699900	1	6999
<b>Total</b>								<b>35340</b>

**Interest Calculation u/s 234B**

Interest u/s 234C : 35340

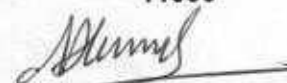
S. No.	Month	Principal	Int. 234B	Int. 234A	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2016	699918	6999	0	0	0	42339	0
2	May-2016	699918	6999	0	0	0	49338	0
3	June-2016	699918	6999	0	0	0	56337	0
4	July-2016	699918	6999	0	0	0	63336	0
5	August-2016	699918	6999	0	0	0	70335	0
6	September-2016	699918	6999	0	777250	77334	0	699916
7	October-2016	2	0	0	0	0	0	0
<b>Total</b>			<b>41994</b>	<b>0</b>				

**Bank Account Detail**

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Punjab National Bank	SECTOR-15 FARIDABAD	111100210002205 2	110024107	PUNB0111100	Current(Primary)
2	ICICI Bank Ltd		007105500144		ICIC0000071	Current
3	HDFC Bank Ltd		06197610000225		HDFC0000619	Current
4	Punjab National Bank		111100930000727 4		PUNB0111100	Current
5	Bank of India		670820110000017		BKID0006708	Current
6	Indian Overseas Bank		113702000001482		IOBA0001137	Current
7	Oriental Bank of Commerce		09215011000203		ORBC0100921	Current
8	Oriental Bank of Commerce		11761131002238		ORBC0101176	Current
9	Syndicate Bank		82141010008966		SYNB0008214	Current
10	ICICI Bank Ltd		661305500198		ICIC0006613	Current
11	Punjab National Bank		016700930018158 3		PUNB0016700	Current

**u/s 80 G Donation Restricted According to Income(50%)**

S.NO.	PARTICULARS	PAN of Donee	AMOUNT
1	VANVASI KALYAN ASHRAMN HARYANA	AAATV0537H	11000
	<b>TOTAL</b>		<b>11000</b>



Signature

(NARESH KUMAR MALIK)

For MANSHA BUILDCON PRIVATE  
LIMITED

CompuTax : ROC-72 [MANSHA BUILDCON PRIVATE LIMITED]

**e-Filing** *Anywhere Anytime*

Income Tax Department, Government of India

**ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)**

<b>Name</b>	MANSHA BUILDCON PRIVATE LIMITED	<b>PAN</b>	AAECM6898D
<b>Form No</b>	3CA	<b>Assessment Year</b>	2016
<b>e-Filing Acknowledgement Number</b>	492809991121016	<b>Date of e-Filing</b>	12/10/2016

*For and on behalf of,  
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)[Click here to Close the window](#)

**FORM NO. 3CA**

[See rule 6G(1)(a)]

**Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law**

1. I report that the statutory audit of MANSHA BUILDCON PRIVATE LIMITED SCE -157 Sector - 9, Faridabad, Faridabad, HARYANA, 121006 AAECM6898D was conducted by Me KHEM SHIV & ASSOCIATES in pursuance of the provisions of the COMPANIES Act, and I annex here to a copy of My audit report dated 2016-08-31 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 2015-04-01 to ending on 2016-03-31
- (b) the audited balance sheet as at, 2016-03-31; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In My opinion and to the best of My information and according to examination of books of account including other relevant documents and explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

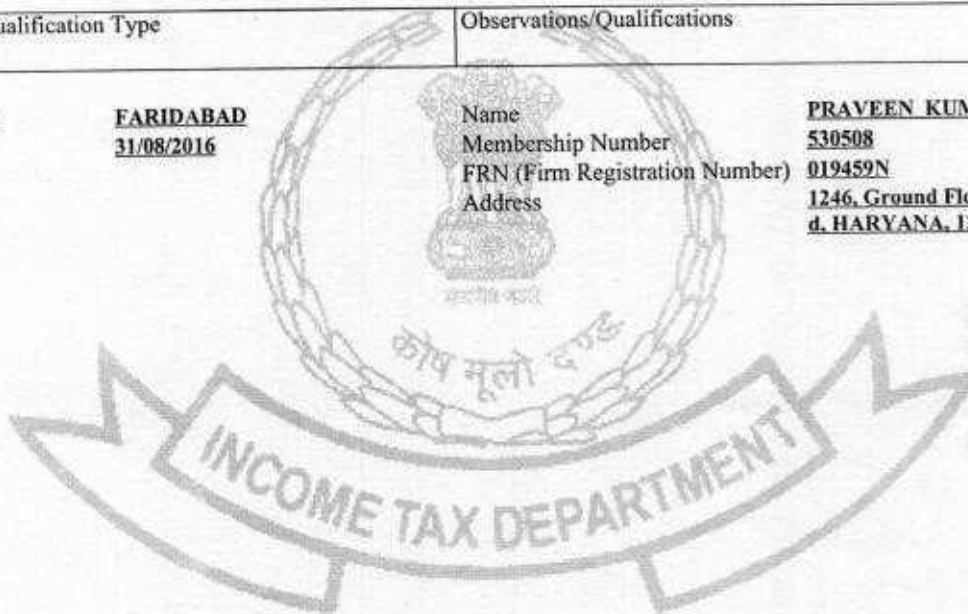
Sl No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place  
Date

FARIDABAD  
31/08/2016

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

PRAVEEN KUMAR SINGHAL  
530508  
019452N  
1246, Ground Floor, Sector-21D, Faridabad, HARYANA, 121012





[See rule 6G(2)]

1	Name of the assessee		MANSHA BUILDCON PRIVATE LIMITED				
2	Address		SCF -157 Sector - 9, Faridabad, Faridabad, HARYANA, 121006				
3	Permanent Account Number (PAN)		AAECM6898D				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Service Tax	AAECM6898DSD001				
5	Status		Company				
6	Previous year from		2015-04-01 to 2016-03-31				
7	Assessment Year		2016-17				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
		Name				Profit Sharing Ratio (%)	
		Nil					
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New Profit Sharing Ratio	
						Remarks	
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector	Sub Sector		Code		
		Builders	Others		0404		
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		Business	Sector	SubSector	Code		
		Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		Books prescribed					
		Bank Book					
		Cash Book					
		Journal					
		Ledger					
		Purchases Register					
		Sales Register					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
		Bank Book (Computerized)	SCF-157GROUND FL OOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
		Cash Book (Computerized)	SCF-157GROUND FL OOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
		Journal (Computerized)	SCF-157GROUND FL OOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
		Ledger (Computerized)	SCF-157GROUND FL OOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
		Purchases Register (Computerized)	SCF-157GROUND FL OOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
		Sales Register (Computerized)	SCF-157GROUND FL OOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006



11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above											
Books Examined													
Bank Book													
Cash Book													
Journal													
Ledger													
Purchases Register													
Sales Register													
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).										No		
Section											Amount		
Nil													
13	a	Method of accounting employed in the previous year										Mercantile system	
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.										No	
13	c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.											
Particulars										Increase in profit(Rs.)	Decrease in profit(Rs.)		
13	d	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.										No	
Particulars										Increase in profit(Rs.)	Decrease in profit(Rs.)		
14	a	Method of valuation of closing stock employed in the previous year.										Cost or NRV whichever is lower	
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:										No	
Particulars										Increase in profit(Rs.)	Decrease in profit(Rs.)		
15	Give the following particulars of the capital asset converted into stock-in-trade												
(a) Description of capital asset											(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil													
16	Amounts not credited to the profit and loss account, being:-												
16	a	The items falling within the scope of section 28											
Description										Amount			
NIL										0			
16	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned											
Description										Amount			
Others										0			
NIL													
16	c	Escalation claims accepted during the previous year											
Description										Amount			
NIL										0			
16	d	Any other item of income											
Description										Amount			
NIL										0			
16	e	Capital receipt, if any											
Description										Amount			
Nil													
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:												
Details of property		Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable					
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-												
Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent of age)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)			
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)						

Plant & Machinery @ 15%	15%	9979239	2662465	0	0	0	2662465	0	1892695	10749009
Furnitures & Fittings @ 10%	10%	672844	186290	0	0	0	186290	0	77389	781745
Plant & Machinery @ 60%	60%	45124	12750	0	0	0	12750	0	30899	26975

\* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
35AC	8400	8400

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount
NIL	0

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure	
Particulars	Amount in Rs.
NIL	0
Personal expenditure	
Particulars	Amount in Rs.
Donation	19400
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Particulars	Amount in Rs.
NIL	0
Expenditure incurred at clubs being entrance fees and subscriptions	
Particulars	Amount in Rs.
NIL	0
Expenditure incurred at clubs being cost for club services and facilities used.	
Particulars	Amount in Rs.
NIL	0
Expenditure by way of penalty or fine for violation of any law for the time being force	
Particulars	Amount in Rs.
NIL	0
Expenditure by way of any other penalty or fine not covered above	
Particulars	Amount in Rs.
NIL	0
Expenditure incurred for any purpose which is an offence or which is prohibited by law	
Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
-----------------	-------------------	-------------------	-------------------	--------------------------------	----------------	----------------	--------------------------	---------

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
-----------------	-------------------	-------------------	-------------------	--------------------------------	----------------	----------------	--------------------------	---------	------------------------

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) fringe benefit tax under sub-clause (ic)											
(iv) wealth tax under sub-clause (iia)											
(v) royalty, license fee, service fee etc. under sub-clause (iib).											
(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(vii) payment to PF /other fund etc. under sub-clause (iv)											
(viii) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:						Yes					
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account of the payee, if available					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)						Yes					
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account of the payee, if available					
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
	NIL	0									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
	Nature Of Liability	Amount in Rs.									
	NIL	0									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23	Particulars of any payment made to persons specified under section 40A(2)(b).										
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
	Naresh Kumar Malik		Director	Remuneration	1800000						
	Baljeet Singh		Director	Remuneration	900000						
	Baljeet Singh		Director	Rent	198000						
	Rajnish Malik		Director's Wife	Rent	198000						
	Rajnish Malik		Director's Wife	Salary	720000						
	Seema		Daughter In-Law of Director	Salary	50000						
	Rajnish Malik		Director's Wife	Land Purchase	951000						
	Karan Singh Malik		Director's Father	Construction Expenses	683226						
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.										
	Section	Description	Amount								



Nil																							
25 Any amount of profit chargeable to tax under section 41 and computation thereof.																							
Name of Person		Amount of income		Section		Description of Transaction		Computation if any															
Nil																							
26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:-																							
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-																							
26 (i)A(a) Paid during the previous year																							
Section				Nature of liability				Amount															
Nil																							
26 (i)A(b) Not paid during the previous year																							
Section				Nature of liability				Amount															
Nil																							
26 (i)B was incurred in the previous year and was																							
26 (i)B(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)																							
Section				Nature of liability				Amount															
Tax,Duty,Cess,Fee etc				Tds on Commission				583491															
Tax,Duty,Cess,Fee etc				Tds on professional				12500															
Tax,Duty,Cess,Fee etc				Tds on Contractor				43261															
Tax,Duty,Cess,Fee etc				Tds on rent				3300															
Tax,Duty,Cess,Fee etc				Tds on Interest other than Securities				1341															
Tax,Duty,Cess,Fee etc				Tds on Salary				53873															
Tax,Duty,Cess,Fee etc				Service tax				4706															
26 (i)B(b) not paid on or before the aforesaid date																							
Section				Nature of liability				Amount															
Nil																							
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) No																							
27 a Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts No																							
CENVAT		Amount					Treatment in Profit and Loss/Accounts																
Opening Balance																							
CENVAT Availed																							
CENVAT Utilized																							
Closing/Outstanding Balance																							
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-																							
Type		Particulars		Amount		Prior period to which it relates (Year in yyyy-yy format)																	
Nil																							
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) No																							
Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received		Amount of consideration paid		Fair Market value of the shares											
Nil																							
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same No																							
Name of the person from whom consideration received for issue of shares		PAN of the person, if available		No. of Shares		Amount of consideration received		Fair Market value of the shares															
Nil																							
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D) No																							
Name of the person from whom		PAN of the person, if available		Address Line 1		Address Line 2		City or Town or District		State		Pincode		Amount borrowed		Date of Borrowing		Amount due including interest		Amount repaid		Date of Repayment	



	amount borrowed or repaid on hundi								
	Nil								
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft		
	Baljeet Singh	FARIDABAD		11825000	Yes	13570000	No		
	Rajnesh Malik	FARIDABAD		8650000	Yes	6650000	No		
	Rakesh Kumar malik	FARIDABAD		200000	Yes	200000	No		
	Ranbir Singh Chauhan	FARIDABAD		1500000	Yes	1500000	No		
	SRS Finance Ltd	FARIDABAD		15000000	Yes	10285000	No		
	Himanshu malik	FARIDABAD		3600000	Yes	8250000	No		
	Vashisth Estates Ltd	FARIDABAD		984000	Yes	984000	No		
	Naresh Kumar Malik	FARIDABAD		7199500	Yes	4365000	No		
(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)									
31 b	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-								
	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft			
	SRS Finance Ltd	FARIDABAD		15000000	10285000	No			
	Vashisth Estates Ltd	FARIDABAD		984000	984000	No			
	Baljeet Singh	FARIDABAD		23795000	13570000	No			
	Deep & Veer Construction Pvt Ltd	FARIDABAD		3000000	3000000	No			
	Himanshu malik	FARIDABAD		8850000	8250000	No			
	Naresh Kumar Malik	FARIDABAD		9039500	4365000	No			
	Rajnesh Malik	FARIDABAD		8650000	6650000	No			
	Rakesh Kumar Malik	FARIDABAD		200000	200000	No			
	Ranbir Singh Chauhan	FARIDABAD		1500000	1500000	No			
31 c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.							Yes	
Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)									
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available								

	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks				
	Nil									
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					No				
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.					No				
	If yes, please furnish the details below									
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year					No				
	If yes, please furnish details of the same									
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73					No				
	If yes, please furnish the details of speculation loss if any incurred during the previous year									
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)					Yes				
	Section	Amount								
	80G					5500				
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish					Yes				
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	RTKM046 95F	194A	Interest other than Interest on securities	0	1122166	1122166	112217	0	0	0
	RTKM046 95F	194C	Payments to contractors	0	23299655	23299655	306747	0	0	0
	RTKM046 95F	194H	Commission or brokerage	0	13311351	13311351	1331143	0	0	0
	RTKM046 95F	194-I	Rent	0	396000	396000	39600	0	0	0
	RTKM046 95F	194J	Fees for professional or technical services	0	1246831	1246831	124684	0	0	0
	RTKM046 95F	192	Salary	0	5250000	5250000	691553	0	0	0
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time					Yes				
	If not, please furnish the details:									
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported					
	Nil									
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish					No				
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	Nil									

35 a	In the case of a trading concern, give quantitative details of principal items of goods traded									
	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil									
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35 bA	Raw materials :									
	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
	Nil									
35 bB	Finished products :									
	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil									
35 bC	By products :									
	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil									
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid as thereon	Amount	Dates of payment				
	Nil									
37	Whether any cost audit was carried out									No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor									
38	Whether any audit was conducted under the Central Excise Act, 1944									No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor									No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
No	Particulars	Previous Year			Preceding previous Year					
a	Total turnover of the assessee	120553046			93586658					
b	Gross profit / Turnover	0	120553046	0%	0	93586658	0%			
c	Net profit / Turnover	5589667	120553046	4.64%	6481607	93586658	6.93%			
d	Stock-in-Trade / Turnover	0	120553046	0%	0	93586658	0%			
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%			



41) Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Place	<b><u>FARIDABAD</u></b>	Name	<b><u>PRAVEEN KUMAR SINGHAL</u></b>
Date	<b><u>31/08/2016</u></b>	Membership Number	<b><u>530508</u></b>
		FRN (Firm Registration Number)	<b><u>019459N</u></b>
		Address	<b><u>1246, Ground Floor, Sector-21D, Faridabad, HARYANA, 121012.</u></b>

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	14/09/2015	14/09/2015	176800	0	0	0	176800
	2	25/04/2015	25/04/2015	12500	0	0	0	12500
	3	23/11/2015	23/11/2015	12500	0	0	0	12500
	4	01/12/2015	01/12/2015	11000	0	0	0	11000
	5	16/09/2015	16/09/2015	14000	0	0	0	14000
	6	16/06/2015	16/06/2015	9000	0	0	0	9000
	7	14/05/2015	14/05/2015	17500	0	0	0	17500
	8	10/10/2015	10/10/2015	10846	0	0	0	10846
	9	18/06/2015	18/06/2015	7340	0	0	0	7340
	10	26/06/2015	26/06/2015	1555	0	0	0	1555
	11	08/04/2015	08/04/2015	14000	0	0	0	14000
	12	05/06/2015	05/06/2015	6500	0	0	0	6500
	13	31/07/2015	31/07/2015	3350	0	0	0	3350
	14	16/10/2015	16/10/2015	13156	0	0	0	13156
	15	30/08/2015	30/08/2015	2291218	0	0	0	2291218
	16	16/04/2015	16/04/2015	25200	0	0	0	25200
	17	30/06/2015	30/06/2015	8000	0	0	0	8000
	18	11/05/2015	11/05/2015	28000	0	0	0	28000
Total of Plant & Machinery @ 15%								2662465
Furnitures & Fittings @ 10%	1	07/04/2015	07/04/2015	15798	0	0	0	15798
	2	30/10/2015	30/10/2015	30139	0	0	0	30139
	3	31/10/2015	31/10/2015	89738	0	0	0	89738
	4	18/11/2015	18/11/2015	10521	0	0	0	10521
	5	31/12/2015	31/12/2015	40094	0	0	0	40094
Total of Furnitures & Fittings @ 10%								186290
Plant & Machinery @ 60%	1	26/12/2015	26/12/2015	12750	0	0	0	12750
Total of Plant & Machinery @ 60%								12750



Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0



# **KHEM SHIV & ASSOCIATES**

CHARTERED ACCOUNTANTS

103/B, Adarsh Nagar, Malerna  
Road, Near Shyam Ji Mandir,  
Ballabgarh-121004  
Faridabad

Praveen Kumar singhal  
ACA, B.COM (H)

Phone: 0129-2304319

Email: [khemchandgarg@yahoo.com](mailto:khemchandgarg@yahoo.com)

## **AUDITOR'S REPORT**

To,  
The Shareholders,  
M/s Mansha Buildcon Private Limited  
New Delhi

### **1. Report on the Financial Statements**

We have audited the accompanying financial statements of M/s Mansha Buildcon Private Limited which comprises the Balance Sheets as at 31<sup>st</sup> March, 2016 and the Statement of Profit & Loss and Statement of Cash Flow for the year ended 31<sup>st</sup> March, 2016 and a summary of significant accounting policies and other explanatory information. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

### **2. 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



### 3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 issued by the Institute of Chartered Accountants of India. Those Standards 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. 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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion.

### 4. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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:

- (i) in the case of the Balance Sheet, of the 'State of affairs' of the Company as at 31<sup>st</sup> March, 2016;
- (ii) in the case of the Statement of Profit and Loss, of the 'Profit' of the Company for the year ended 31<sup>st</sup> March, 2016; and
- (iii) in the case of Statement of Cash Flow, of the 'Cash Flows' for the year ended 31<sup>st</sup> March, 2016.




## 5. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) The going concern concept has been adopted by the company.
  - f) On the basis of the written representations received from the directors as on 31st March, 2016 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2016 from being appointed as a director in terms of Section 164 (2) of the Act.
  - g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
  - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company does not have any pending litigations which would impact its financial position.
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

Place : Faridabad  
Date : 31.08.2016

For Khem Shiv & Associates  
Chartered Accountants

  
Praveen Kumar Singhal  
(Partner)

Membership no: 530508  
Firm registration no.:019459N

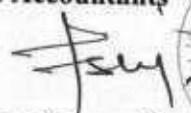




- viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.
- ix. Based on our audit procedures and according to the information given by the management, the money raised by way of initial public offer or further public offer (including debt instruments) and term loans have been applied for the purpose for which they were obtained.
- x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. The company is a private limited company. Hence the provisions of clause xi) of the order are not applicable to the company.
- xii. The company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. The company has made preferential allotment or private placement of shares amounting to Rs. 3,04,21,970.00 (with premium amount of Rs. 2,42,23,225.00) during the year under review and the requirement of section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised.
- xv. The company has not entered into non-cash transactions with directors or persons connected with him.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place : Faridabad  
Date : 31.08.2016

For Khem Shiv & Associates  
Chartered Accountants

  
Praveen Kumar Singhal  
(Partner)

Membership no: 530508  
Firm registration no.:019459N



**The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".**

We report that:

I.

- a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
- b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
- c. The title deeds of immovable properties are held in the name of the company.

ii. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.

iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.

iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

v. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.

vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

ii.

- a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added taxes and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2016 for a period of more than six months from the date they became payable.
- b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.



## **Report on Internal Financial Controls over Financial Reporting**

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of M/S MANSHA BUILDCON PRIVATE LIMITED ("the Company") as of March 31, 2016 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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





### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### Inherent Limitations of Internal Financial Controls Over Financial Reporting


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

### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : Faridabad  
Date : 31.08.2016

For Khem Shiv & Associates  
Chartered Accountants

  
Praveen Kumar Singhal  
(Partner)

Membership no: 530508  
Firm registration no.:019459N





# **M/S MANSHA BUILDCON PRIVATE LIMITED**

(Regd Office : D-357, Krishna Park, Village Devli Road, Khanpur, P.O. Pushpa Bhawan, New Delhi-110062)

## **Notes to Financial Statements for the year ended 31st March, 2016**

### **A. Corporation Information**

The company is a closely held company domiciled in India and incorporated on 12/06/2006 vide. Corporate Identification Number U70109DL2006PTC149646 and registered with Registrar of Companies NCT, Delhi and Haryana under the provisions of the Companies Act, 1956. The company is engaged in the business of Real Estates, Buildings and construction.

### **B. Significant Accounting Policies:**

#### **(i) Basis of Preparation of Financial Statement:**

The Financial Statement are of the company have been prepared in accordance with generally accepted accounting principle in India (Indian GAAP) The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended up to date) and the relevant provisions of the Companies Act, 1956 and Companies Act, 2013 to the extent applicable.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below.

#### **(ii) Change in Accounting Policy**

Presentation and disclosure of financial statements:

During the year ended 31st March, 2012, the revised Scheduled VI was notified under the Companies Act 1956 and has become applicable to the company, for preparation and presentation of its financial statements and the company has followed the same. No change has been made in the accounting policies as compared to the previous year.

#### **(iii) Tangible Fixed Assets**

All Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, including directly attributable cost of bringing the asset to its working condition for the intended use.

#### **(iv) Depreciation on Tangible fixed asset**

Depreciation on tangible fixed assets is calculated on Straight Line method on the basis of useful life of assets as prescribed in Companies Act, 2013, and depreciation on assets acquired / purchased / disposed off during the period is provided on pro-rata basis according to period each asset was put to use during the year.



(v) **Borrowing Costs**

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset till the date of such acquisition, construction or production is capitalized as part of the cost of that asset. All other borrowing costs are recognized as an expense in the period in which they are incurred.

(vi) **Investments**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Non-Current investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments, if any.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

(vii) **Valuation of Inventories**

Inventory is valued at cost or market price whichever is less.

Cost of Developed Plots & Land includes acquisition cost (including development rights), estimated internal development cost, external development charges, borrowing cost, overheads & other related Government charges which is charged to the statement of Profit & Loss proportionate to plotted area/land in respect of which revenue is recognized as per accounting policy no. 1 (III) above, in consonance with the concept of matching cost and revenue. Final adjustment is made on completion of the specified project.

Cost of constructed properties includes cost of land (including development rights), estimated internal development costs, external development charges, borrowing cost, overheads, other related Government charges, construction cost and development/construction material, which is charged to the statement of profit & loss proportionate to the revenue recognized as per accounting policy no. 1 (III) above, in consonance with the concept of matching cost and revenue. Final adjustment is made on completion of the specific project.



(viii) **Sundry debtors, Loans & Advances**

Sundry debtors, loans and advances are stated after writing off amounts considered as bad. Adequate provision (wherever necessary) is made for doubtful debts, loans and advances.

(ix) **Recognition of Income and Expenditure**

- (a) Income and expenditure are generally recognized and accounted on accrual basis. However, the expenses for which bills have not been received at the date of balance sheet have been accounted for on estimated basis.
- b) Claims against the company that are not accepted but due to which receivable of the company are withheld are accounted for in the year of raising the claims by parties.

(x) **Current assets**

In the opinion of the Board, the value of the currents is approximately at the value stated if realized in the ordinary course of business. Adequate provision (wherever necessary) is made for doubtful debts.

(xi) **Foreign Exchange Transactions**

The Company has neither incurred any expenditure in Foreign Currency during the year. No information regarding this has been given.

(xii) **Income Tax**

**Current Tax:** Provision for current tax is made in accordance with the provisions of Income Tax Act, 1961.

**Deferred Tax:** Deferred tax benefit or expense is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets & liabilities are measured using the tax rates and tax laws that have been enacted or subsequently enacted by balance sheet date.

(xiii) **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and Cash in hand and short-term investments with an original maturity of three months or less.





(xiv) Contingent liabilities

All known liabilities are provided for in the accounts. Liabilities of contingent nature, if any, are not provided for in the accounts and are separately shown in notes to the financial statements.

I NOTES TO ACCOUNTS

(i) Previous year's figures have been regrouped/ rearranged/ reclassified, wherever necessary, to make them comparable with figures of current year.

(ii) Deferred Tax Liabilities/(Assets) recognized during the year:

	2015-16	2014-15
a) Charged to P&L A/c	22439.32(DTL)	169055.62DTL
b) Closing Balance	245530.37(DTA)	267969.69(DTA)

(iii) Expenditure in Foreign Currency: Nil

(iv) There is no Employee Drawing Remuneration in Excess of Rs. 24.00 Lacs during the year ended 31.3.2016 or Rs. 2.00 Lacs per month. (Previous year also it was nil).

(v) Payment to Auditors

	<u>2015-16</u>	<u>2014-15</u>
Audit Fees	<u>11000.00</u>	<u>11000.00</u>
<b>Total</b>	<b><u>11000.00</u></b>	<b><u>11000.00</u></b>

(vi) Some of the balances in Sundry Debtors, Sundry Creditors and Advances & Deposits are subject to confirmation, reconciliation and adjustments if any, which in the opinion of management will not be significant and would be carried out when settled

(0) **Related Party Disclosures :**

As per Accounting Standard 18 on related party disclosures issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined by the accounting standards are given below:

The nature and volume of transactions of the company during the year with the above-mentioned related parties were as follows: **annexure A**



(0) The Required Particulars in respect of Secured Borrowing are as under:-

Particulars	Particulars of Security	Terms of Repayment	Rate of Interest
BMW Financial Services	BMW Car	36 Monthly Installments Commencing from Jan'14 Rs. 40,000/- per installment	13.00%
HDFC Bank	Fortuner Car	36 Monthly Installments Commencing from June' 2013 Rs. 64,000/- per installment	10.00%
HDFC Bank	Honda City Car	36 Monthly Installments Commencing from May' 2013 Rs. 27,172/- per installment	10.50%
ICICI BANK	Property in the name of Mrs. Rajbala & Mr. Ravinder. House No. 1024, Sector-9, Faridabad	180 Monthly Installments Commencing from Oct'12 Rs. 1,54,603/- per installment	12.08%
ICICI BANK	Loan Against LAP 157/9	120 Monthly Installments Commencing from Jan' 14 Rs. 1,68,538/- per installment	12.75%
OBC Bank	Car Verna	35 Monthly Installments Commencing from Jan'13 Rs.26500/-Per Installment	11.00%
OBC Bank	Car Land Rover	60 Monthly Installments Commencing from Feb'13 Rs.64,000/-per Installment	10.85%
HDFC Bank	Car Audi	36 Monthly Installments Commencing from October' 2015 Rs. 66,191/- per installment	11.75%

- (ix) The Information about Small Scale Industrial undertaken to whom amount are due has been determined to the extent information is available. As per the information and the explanations given by the management no amounts were due any such entity.
- (x) Bank Balances have been taken as per books which have been reconciled with the available Bank statements.



- (xi) Provisions for all the known liabilities have been made and no contingent liabilities are pending at the end of the year.
- (xii) All the applicable provisions of Companies Act, 2013 have been adhered to in the preparation of Financial Statements for the year ending on 31 March, 2016.
- (xiii) During the year, the company has issued 30, 42,197 Equity Shares out of which 3, 72,665 no. of Shares are issued at a premium of Rs. 65 each.
- (D) Notes 1 to 22 form integral part of the Balance Sheet as On March 31, 2016 and profit & loss account for the year ended on that date which are given below

As per our Report of Even Date Annexed

For Khem Shiv & Associates  
Chartered Accountants



Praveen Kumar Singhal  
(Partner.)  
Membership No.: 530508  
Firm Registration No. 019459N  
Place : Faridabad  
Date : 31.08.2016

For and On Behalf of Board of Directors

Naresh Kumar Malik  
(Director)

Din:00004690  
H.No- 486, Sec-8  
Faridabad

Baljeet Singh  
(Director)

Din:02041334  
H.No- 1024, Sec-9  
Faridabad



Key Management Personnel	Relative of Key Management Personnel	Enterprises in which Key Management Personnel or their relatives or company are able to exercise significant influence in the enterprises
Naresh Kumar Malik (Director)		Mansha Real Tech Pvt Ltd.
Baljeet Singh (Director)		Mansha Real Tech Pvt Ltd.
Naresh Kumar Malik (Director)		Mansha Builders & Contractors Pvt. Ltd.
Naresh Kumar Malik (Director)		Mansha Buildwell Pvt Ltd.
Naresh Kumar Malik (Director)		Mansha Homes Pvt Ltd.
Naresh Kumar Malik (Director)	Mrs. Rajnesh Malik (Wife)	
Naresh Kumar Malik (Director)	Ms. Prakshi Malik (Daughter)	
Naresh Kumar Malik (Director)	Himanshu Malik (Son)	
Naresh Kumar Malik (Director)	Karan Singh malik (Father)	
Naresh Kumar Malik (Director)		Malik & Associates(Prop.)
Naresh Kumar Malik (Director)		Naresh Malik & Sons (HUF) (Karta)
Naresh Kumar Malik (Director)		Eden Infra Estate Pvt. Ltd.
Baljeet Singh (Director)	Mrs Seema (Daughter-in-law)	
Naresh Kumar Malik (Director)		Eden SLF Infrastructure (Member of AOP)
Baljeet Singh (Director)	Monika Singh (daughter)	
Baljeet Singh (Director)	Suman (Daughter)	



Name of the Party	Nature of Transaction	Opening Balance	Addition During the year	Payment/ Receipt	Balance Amount
Naresh Kumar Malik	Director's Remuneration	121775.00	1800000.00	1798727.00	123048.00
Baljeet Singh	Director's Remuneration	68104.00	900000.00	899198.00	68906.00
Baljeet Singh	Rent (Expenses)	0.00	198000.00	198000.00	0.00
Mrs. Rajnesh Malik	Rent (Expenses)	0.00	198000.00	198000.00	0.00
Mrs. Rajnesh Malik	Salary (Expense)	55937.00	720000.00	720000.00	55937.00
Mrs. Seema	Salary (Expense)	25000.00	50000.00	75000.00	0.00
Rajnesh Malik	Land Purchase	0.00	951000.00	951000.00	0.00
Karan Singh Malik	Construction Expenses	0.00	683226.00	683226.00	683226.00
Baljeet Singh	Unsecured Loan(Liability)	11970000.00	11825000.00	23795000.00	0.00
Naresh Kumar Malik	Unsecured Loan(Liability)	1840000.00	7199500.00	9039500.00	0.00
Himanshu Malik	Unsecured Loan(Liability)	5250000.00	3600000.00	8850000.00	0.00
Mrs. Rajnesh Malik	Unsecured Loan(Liability)	0.00	8650000.00	8650000.00	0.00
Rakesh Kumar Malik	Unsecured Loan(Liability)	0.00	200000.00	200000.00	0.00
Baljeet Singh	Bonus Shares are issued	0.00	2818930.00	0.00	2818930.00
Himanshu Malik	Bonus Shares are issued	0.00	2142110.00	0.00	2142110.00
Karan Singh Malik	Bonus Shares are issued	0.00	419990.00	0.00	419990.00
Malik & Associates	Bonus Shares are issued	0.00	150000.00	0.00	150000.00
Mansha Buildwell Pvt. Ltd.	Bonus Shares are issued	0.00	6985340.00	0.00	6985340.00
Mansha Buildwell Pvt. Ltd.	Share Application Money Received and shares allotted at premium (Liability)	0.00	1733320.00	0.00	1733320.00
Mansha Infraestate Pvt Ltd	Bonus Shares are issued	0.00	4569270.00	0.00	4569270.00
Mansha Infraestate Pvt Ltd	Share Application Money Received and shares allotted at premium (Liability)	0.00	1553330.00	0.00	1553330.00



Monika Singh	Bonus Shares are issued	0.00	75000.00	0.00	75000.00
Naresh Malik	Bonus Shares are issued	0.00	3349710.00	0.00	3349710.00
Naresh Malik & Sons Huf	Bonus Shares are issued	0.00	257130.00	0.00	257130.00
Prakshi Malik	Bonus Shares are issued	0.00	1140000.00	0.00	1140000.00
Prakshi Malik	Share Application Money Received and shares allotted at premium (Liability)	0.00	444000.00	0.00	444000.00
Rajnesh Malik	Bonus Shares are issued	0.00	1600200.00	0.00	1600200.00
Rakesh Kumar Malik	Bonus Shares are issued	0.00	80000.00	0.00	80000.00
Eden infraestate Pvt Ltd	Investment in Shares (Assets)	4224968.00	0.00	4224968.00	0.00
Eden SLF Infrastructure	Advance for Land (Assets)	23000000.00	1300000.00	24300000.00	0.00
Mansha Realtech Pvt Ltd	Advance (Assets)	0.00	16000000.00	0.00	16000000.00





# M/S MANSHA BUILDCON PRIVATE LIMITED

Registered Office : D-357, Krishna Park, Village Devli Road, Khanpur, P.O. Pushpa Bhawan, New Delhi-110062)

## BALANCE SHEET AS ON 31.03.2016

Particulars	Notes No.	31.03.2016	31.03.2015
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	44,492,150.00	14,070,180.00
(b) Reserves and Surplus	2	91,949,383.36	90,619,233.10
(c) Money received against share warrants		0.00	0.00
<b>(2) Share application money pending allotment</b>		0.00	0.00
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	3	23,253,293.52	47,149,237.07
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other Long term liabilities	4	5,492,307.00	4,536,689.00
(d) Long term provisions		0.00	0.00
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings		0.00	0.00
(b) Trade payables	5	65,015,172.63	35,805,472.08
(c) Other current liabilities	6	179,075,796.64	42,374,715.58
(d) Short-term provisions	7	1,764,982.00	2,018,500.00
<b>Total</b>		<b>411,043,085.15</b>	<b>236,574,026.83</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	8	10,763,136.19	9,829,993.31
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-current investments	9	14,473,426.00	20,834,381.00
(c) Deferred tax assets (net)		245,530.37	267,969.69
(d) Long term loans and advances		0.00	0.00
(e) Other non-current assets		0.00	0.00
<b>(2) Current assets</b>			
(a) Current investments		0.00	0.00
(b) Inventories	10	229,069,070.05	121,108,027.85
(c) Trade receivables	11	77,037,535.42	14,099,133.53
(d) Cash and cash equivalents	12	11,101,402.80	4,236,307.13
(e) Short-term loans and advances	13	67,072,993.32	65,808,050.32
(f) Other current assets	14	1,279,991.00	390,164.00
<b>Total</b>		<b>411,043,085.15</b>	<b>236,574,026.83</b>

Significant Accounting Policies and Notes to accounts A to D  
The notes referred to above form an integral part of financial statements

As per our Audit report of even date annexed

For Khem Shiv & Associates  
Chartered Accountants

Praveen Kumar Singhal  
(Partner)

Membership No.: 530508  
Firm Registration No.: 019459N  
Place : New Delhi  
Date : 31.08.2016

For and On Behalf of the Board of Directors

Naresh Kumar Malil  
(Director)

Baljeet Singh  
(Director)

DIN:00004690 DIN:02041334  
H.No-486, Sector-8 H.No-1024, Sector-9  
Faridabad, Haryana Faridabad, Haryana

# M/S MANSHA BUILDCON PRIVATE LIMITED

(Registered Office : D-357, Krishna Park, Village Devli Road, Khanpur, P.O. Pushpa Bhawan, New Delhi-110062)

## PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31.03.2016

Particulars	Notes No.	31.03.2016	31.03.2015
I. Revenue from operations	15	120,553,045.98	93,586,658.48
II. Other Income	16	13,405,465.00	1,885,543.11
<b>III. Total Revenue (I+II)</b>		<b>133,958,510.98</b>	<b>95,472,201.59</b>
<b>IV. Expenses:</b>			
Cost of Project	17	48,475,722.86	85,590,758.38
Purchase of Stock-in-Trade	18	24,300,000.00	37,114,625.00
Changes in inventories of finished goods, work-in-progress and stock-in-Trade	19	37,114,625.00	(37,114,625.00)
Employee benefit expense	20	0.00	0.00
Financial costs	21	0.00	0.00
Depreciation and amortization expense		0.00	0.00
Other expenses	22	18,478,496.54	3,399,836.23
<b>Total Expenses</b>		<b>128,368,844.40</b>	<b>88,990,594.61</b>
<b>V. Profit before tax</b>		<b>5,589,666.58</b>	<b>6,481,606.98</b>
<b>VI. Tax expenses:</b>			
(1) Current tax		1,764,982.00	2,018,500.00
(2) Deferred tax		22,439.32	169,055.62
<b>VII. Profit/(Loss) for the period (V-VI)</b>		<b>3,802,245.26</b>	<b>4,294,051.36</b>
<b>VIII. Earning per equity share:</b>			
(1) Basic		0.85	3.05
(2) Diluted		0.00	0.00

Significant Accounting Policies and Notes to accounts A to D

The notes referred to above form an integral part of financial statements

As per our Audit report of even date annexed

For Khem Shiv & Associates  
Chartered Accountants



Praveen Kumar Singhal  
(Partner)

Membership No.: 530508

Firm Registration No.: 019459N

Place : New Delhi

Date : 31.08.2016

For and On Behalf of the Board of Directors

Naresh Kumar Malik  
(Director)

DIN:00004690

Baljeet Singh  
(Director)

DIN:02041334

H.No-486, Sector-8 Faridabad, Haryana H.No-1024, Sector-9 Faridabad, Haryana

# M/S MANSHA BUILDCON PVT LTD

(Registered Office : D-357, Krishna Park, Village Devli Road, Khanpur, P.O. Pushpa Bhawan, New Delhi-110062)

## Cash Flow Statement for the year ended 31st March 2016

Sr. No.	PARTICULARS	Year ended 31.03.2016	Year ended 31.03.2015
A	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit Before Tax (as per Profit & Loss Account)	5,589,666.58	6,481,606.98
	Adjustment For:		
	Depreciation	1,928,362.00	1,297,112.00
	Interest Recd	(34,396.00)	(179,174.00)
	Interest Paid	6,567,463.00	4,388,117.90
	Operating Profit Before Working Capital Change	14,051,095.58	11,987,662.88
	Adjustment For:		
	Increase in Long term Provisions	-	-
	Increase/(Decrease) in Trade payables	29,209,700.55	31,129,414.76
	Increase/(Decrease) in Other Current Liabilities	136,700,843.06	(26,664,707.10)
	Increase/(Decrease) in Short term Provisions	-	-
	(Increase) / Decrease in Trade Receivable	(62,938,401.89)	(3,591,588.01)
	(Increase) /Decrease in Inventories	-107,961,042.20	(16,151,154.37)
	(Increase) /Decrease in Short term Loan & advances	(1,264,705.00)	(11,653,906.00)
	(Increase) /Decrease in Other Current Assets	(889,827.00)	1,027,868.00
	Cash Generated From Operations	6,907,663.10	(13,916,409.84)
	Direct Taxes Paid	(2,018,500.00)	(3,107,766.00)
	Net Cash From Operating Activities (A)	4,889,163.10	(17,024,175.84)
B	<b>Cash Flow From Investing Activities</b>		
	Purchases of Fixed Assets	(2,861,504.88)	(325,295.00)
	Purchases of Investments (Net)	6,360,955.00	7,340,994.00
	Interest Received	34,396.00	179,174.00
	Net Cash Used In Investing Activities (B)	3,533,846.12	7,194,873.00
C	<b>Cash Flow From Financing Activities</b>		
	Proceeds From Long Term Borrowings	(23,895,943.55)	(10,143,522.29)
	Repayments of Long Term Borrowings	955,618.00	179,329.00
	Repayments of Short Term Borrowings	-	-
	Proceeds From Share Capital	27,949,875.00	15,724,500.00
	Interest Paid	(6,567,463.00)	(4,388,117.90)
	Net Cash Used In Financing Activities (C)	(1,557,913.55)	1,372,188.81
	Net Increase In Cash And Cash Equivalent (A+B+C)	6,865,095.67	(8,457,114.03)
	Cash & Cash Equivalent at the beginning of the Year	4,236,307.13	12,693,421.16
	Cash & Cash Equivalent at the end of the Year	11,101,402.80	4,236,307.13
	Net Increase In Cash And Cash Equivalents	6,865,095.67	(8,457,114.03)

As per our Report of even date attached

For Khem Shiv & Associates

Chartered Accountants



Praveen Kumar Singhal  
(Partner)

Membership No.: 530508

Firm Registration No.: 019459N

Place : Faridabad

Date : 31.08.2016

For and On Behalf of the Board of Directors

Naresh Kumar Malik  
(Director)

DIN:00004690

H.No-486, Sector-8  
Faridabad, Haryana

Baljeet Singh  
(Director)

DIN:02041334

H.No-1024, Sector-9  
Faridabad, Haryana

As per our Report of even date attached



**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.16**

PARTICULARS	31.03.2016	31.03.2015
-------------	------------	------------

**Note : 1**

**Share Capital :**

**Authorised Share Capital**

47,50,000 equity shares of Rs. 10/- each

47500000.00      47500000.00

**Issued, Subscribed & Paidup Share Capital**

4449215 Equity Shares of Rs. 10/- Each

44,492,150.00      14,070,180.00

(Previous year 1407018 Equity Shares of Rs. 10/- Each)

**Total**      **44,492,150.00      14,070,180.00**

**Quantitative Reconciliation of Shares Outstanding**

No. of Shares Outstanding at the Beginning of the Year

1407018.00      1197358.00

Add : No. of Shares Issued

3042197.00      209660.00

No. of Shares Outstanding at the end of Reporting Period

4449215.00      1407018.00

**Detail of shareholders holding more than 5% shares**

	31.03.2016		31.03.2015	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Naresh Kumar Malik	558285	12.55	223314	15.87
Baljeet Singh	448393	10.08	166500	11.83
Mrs. Rajnesh Malik	238210	5.35	78190	5.56
Mansha Buildwell Pvt Ltd	1164223	26.17	292357	20.78
Mansha Infraestate Private Limited	761545	17.12	149285	10.61
Himanshu Malik	240211	5.40	0	0.00

**Terms/Rights attached to Equity and Preference shares**

The Company has one class of Equity shares Having par value of Rs 10 per share. Each holder of Equity shares is entitled to one vote per share.

In the event of liquidation of company, the holders of equity shares will be entitled to remaining assets of the company, after distribution of all preferential amounts. This distribution will be in proportion to the number of equity shares held by the shareholder

26,69,532 number of bonus shares issued for consideration other than cash during the year

**Note: 2**

**Reserve & Surplus**

**I. Share Premium**

Opening Balance

71,377,380.00      57,749,480.00

Add: Addition during the year

24,223,225.00      13,627,900.00

Less: Bonus Shares issued during the year

26,695,320.00      0.00

Closing Balance

**Total**      **68,905,285.00      71,377,380.00**

**II. Surplus**

Opening Balance

19,241,853.10      14,962,513.73

Add: Addition during the year

3,802,245.26      4,294,051.37

Less: Net effect of Change in the method of depreciation

0.00      14,712.00

**Total**      **23,044,098.36      19,241,853.10**

**Total Carried Forward to Balance Sheet (I+II)**

**91,949,383.36      90,619,233.10**



**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.16**

PARTICULARS	31.03.2016	31.03.2015
<b>Note: 3</b>		
<b>Long Term Borrowings</b>		
<b>(i) Secured Loan</b>		
Term Loan		
From Banks	21,753,293.52	23,589,237.07
From Others	0.00	0.00
<b>Total</b>	<b>21,753,293.52</b>	<b>23,589,237.07</b>
<b>(ii) Unsecured Loan</b>		
Unsecured Loans	1,500,000.00	23,560,000.00
<b>Total</b>	<b>1,500,000.00</b>	<b>23,560,000.00</b>
<b>Total Carried Forward to Balance Sheet (I+II)</b>	<b>Total</b>	<b>23,253,293.52 47,149,237.07</b>
<b>Note: 4</b>		
<b>Other Long Term Liabilities</b>		
Security Deposits	5,492,307.00	4,536,689.00
<b>Total</b>	<b>5,492,307.00</b>	<b>4,536,689.00</b>
<b>Note: 5</b>		
<b>Trade Payable</b>		
Due to micro and small enterprises	0.00	0.00
Due to creditors other than micro and small enterprises	65,015,172.63	35,805,472.08
<b>Total</b>	<b>65,015,172.63</b>	<b>35,805,472.08</b>
<b>Note: 6</b>		
<b>Other Current Liabilities</b>		
Current Maturities on Long Term Debts	3,527,824.10	3,383,884.29
Advance Recd. from Customer	78,568,499.97	36,001,989.60
Bank Overdraft	95,522,699.57	1,640,959.29
<b>Others Payable</b>		
-Statutory Dues	702,469.00	157,298.00
-Auditors	11,000.00	11,000.00
-Expenses	743,304.00	1,179,584.40
<b>Total</b>	<b>179,075,796.64</b>	<b>42,374,715.58</b>
<b>Note: 7</b>		
<b>Short-Term Provisions</b>		
Provision for Income Tax	1,764,982.00	2,018,500.00
<b>Total</b>	<b>1,764,982.00</b>	<b>2,018,500.00</b>



## As per SLM Method

Asset	Date Of Purchase Of New / Existing Asset	Original Cost	WDV as on	Addition	Estimated useful life as per schedule II (in years)	Balance of Assets remaining life as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
			31-03-15			31-03-15				31-03-16
Plant & Machinery :- Air Conditioner - MG	29-Mar-10	26,500.00	1,324.81		5	-3	-3	-0.01%	-	1,325
Plant & Machinery :- Air Conditioner - MG	26-Apr-11	53,000.00	18,942.14		5	390	365	80.50%	15,248	3,694
Plant & Machinery :- Air Conditioner - MR	26-Apr-11	53,000.00	18,942.14		5	390	365	80.50%	15,248	3,694
Plant & Machinery :- Air Conditioner - MG	21-Sep-12	56,563.00	32,964.05		5	904	365	36.91%	12,168	20,796
Plant & Machinery :- Air Conditioner - MMT	19-Apr-12	28,800.00	14,925.26		5	749	365	44.03%	6,572	8,353
Plant & Machinery :- Air Conditioner - MMT	27-Jan-13	21,475.00	12,319.64		5	1032	365	32.29%	3,977	8,343
Plant & Machinery :- Air Conditioner - MG	30-Mar-15	110,047	109,990.00		5	1824	365	19.01%	20,909	89,081
MOTOR CAR :- Car I-10	13-Dec-09	392,977.00	93,639.40		8	986	365	29.25%	27,390	66,249
MOTOR CAR :- BMW	25-Jan-14	2,126,694.00	1,830,816.98		8	2490	365	13.81%	252,786	1,578,031
MOTOR CAR :- Fortuner	30-May-13	2,463,634.00	1,731,864.22		8	2250	365	15.07%	260,964	1,470,900
MOTOR CAR :- Freelander	31-Dec-12	3,994,609.00	2,480,608.04		8	2100	365	15.98%	396,438	2,084,170
MOTOR CAR :- Honda City	24-Mar-14	974,588.00	876,651.14		8	2548	365	13.53%	118,599	758,052
MOTOR CAR :- Verna	7-Dec-12	1,022,081.00	621,482.94		8	2076	365	16.14%	100,283	521,200
MOTOR CAR :- Honda CRV	19-Nov-07	1,912,226.00	234,186.30		8	231	231	59.17%	138,575	95,611
MOTOR CAR :- Innova	24-Nov-10	1,102,437.00	354,919.93		8	1332	365	23.15%	82,152	272,768
MOTOR CAR :- Swift VDI	22-Sep-10	551,977.00	168,506.73		8	1269	365	24.05%	40,529	127,978
Audi Car HO	30-Aug-15			2,291,218	8	2920	214	11.88%	159,522	2,131,696
MOTOR CAR :- Polo	1-Dec-11	607,790.00	269,196.70		8	1704	365	19.00%	51,153	218,044
COMPUTER	14-Oct-08	30,250.00	1,512.59		3	-1264	-1264	0.01%		1,513
COMPUTER	20-Mar-09	28,850.00	1,442.51		3	-1107	-1107	0.00%		1,443
COMPUTER	26-May-09	2,500.00	124.93		3	-1040	-1040	-0.06%		125
COMPUTER	28-Sep-10	13,000.00	649.71		3	-550	-550	-0.04%		650
COMPUTER	2-Jul-11	27,000.00	1,350.31		3	-273	-273	0.02%		1,350
COMPUTER	29-Oct-14	31,500	27,319.00		3	942	365	36.51%	9,975	17,344
COMPUTER	25-Aug-12	25,100.00	4,157.08		3	147	147	69.81%	2,902	1,255
COMPUTER	4-Mar-13	41,100.00	12,559.31		3	338	338	83.64%	10,504	2,055
COMPUTER	25-Mar-13	85,850.00	27,509.85		3	359	359	84.40%	23,217	4,293
COMPUTER- Printer	7-Dec-12	19,800.00	4,816.80		3	251	251	79.45%	3,827	990
COMPUTER	13-Jun-06	11,500.00	574.92		3	-2118	-2118	-0.01%		575
COMPUTER - MMT	12-Dec-11	30,000.00	1,499.84		3	-110	-110	-0.01%		1,500



COMPUTER - Software	2-Jan-12	32,400.00	1,619.72		3	-89	-89	-0.02%	-	1,620
COMPUTER- Printer	19-Nov-11	17,324.00	866.29		3	-133	-133	0.01%	-	866
FURNITURE & FIXTURE	2-Jan-06	1,000.00	172.12		10	598	365	43.31%	75	97
FURNITURE & FIXTURE	26-Dec-06	2,400.00	420.01		10	633	365	41.19%	173	247
FURNITURE & FIXTURE	13-Feb-08	80,450.00	18,615.81		10	1047	365	27.33%	5,067	13,529
FURNITURE & FIXTURE	9-Jul-09	55,375.00	18,049.97		10	1559	365	19.82%	3,578	14,472
FURNITURE & FIXTURE	8-Jun-12	43,823.00	27,135.02		10	2624	365	12.79%	3,470	23,665
FURNITURE & FIXTURE	29-Jun-12	47,000.00	29,480.63		10	2645	365	12.70%	3,744	25,737
FURNITURE & FIXTURE	24-Aug-12	300,723.00	195,090.68		10	2701	365	12.47%	24,332	170,759
FURNITURE & FIXTURE	9-Oct-12	34,000.00	22,658.31		10	2747	365	12.29%	2,785	19,873
FURNITURE & FIXTURE - MMT	20-Dec-12	201,862.00	140,126.70		10	2819	365	12.02%	16,837	123,290
FURNITURE & FIXTURE - MMT	17-Nov-11	90,000.00	49,518.29		10	2420	365	13.71%	6,790	42,728
FURNITURE & FIXTURE - MMT	2-Jan-12	21,000.00	11,859.04		10	2466	365	13.49%	1,600	10,259
FURNITURE & FIXTURE - MRF	31-Mar-15	43,274	43,263.00		10	3650	366	9.50%	4,121	39,142
Plant & Machinery - Genset	16-Apr-07	39,375.00	12,409.05		15	2569	365	11.95%	1,483	10,926
Plant & Machinery - Genset	5-Nov-07	114,750.00	39,626.52		15	2772	365	11.28%	4,462	35,165
Plant & Machinery - Genset - MMT	9-Dec-11	67,000.00	44,026.52		15	4257	365	7.90%	3,479	40,548
Plant & Machinery - Inverter	5-Sep-07	21,000.00	1,050.37		5	-939	-939	0.04%		1,050
Plant & Machinery - Inverter	16-Dec-14	17,000	16,071.00		5	1720	365	20.10%	3,230	12,841
Plant & Machinery - Inverter	8-Aug-08	13,910.00	695.37		5	-601	-601	-0.02%	-	695
Plant & Machinery - Inverter - MMT	29-Nov-11	28,600.00	13,148.10		5	607	365	53.59%	7,046	6,102
Plant & Machinery - Inverter - MMT	15-Jan-15	19,300	18,547.00		5	1750	365	19.77%	3,667	14,880
Plant & Machinery - Grass Cutting Machine - MMT	16-Aug-12	16,500.00	12,062.60		15	4518	365	7.53%	908	11,155
Plant & Machinery - Grass Cutting Machine - MMT	3-Mar-15	45,000	44,781.00		15	5447	365	6.36%	2,850	41,931
Plant & Machinery - Refrigerator - MMT	4-Apr-12	8,600.00	4,405.34		5	734	365	44.87%	1,977	2,428
Plant & Machinery - RO - MMT	28-Mar-12	7,500.00	3,820.17		5	727	365	45.28%	1,730	2,090
Plant & Machinery - Tubewell - MMT	6-Jun-12	17,000.00	12,048.64		15	4447	365	7.63%	919	11,130
OFFICE EQUIPMENT - Mobile	6-Aug-12	14,000.00	7,897.42		5	858	365	38.77%	3,062	4,835
OFFICE EQUIPMENT - Camera	1-Nov-13	6,200.00	4,637.22		5	1310	365	26.00%	1,206	3,431
Plant & Machinery - Refrigerator - MF	13-Aug-14	10,350	9,111.00		5	1595	365	21.58%	1,967	7,144
Plant & Machinery - Inverter - MF	9-Apr-14	23,300	18,982.00		5	1469	365	23.32%	4,427	14,555
Furniture	3-Oct-14	9,800	9,343.00		10	3471	365	9.96%	931	8,412
Small Misc Fixed Assets - MF-UPS	1-Nov-13	2,000.00	99.91		1	-150	-150	-0.09%	-	100
Small Misc Fixed Assets - MF-Printer	1-Nov-13	3,650.00	182.96		1	-150	-150	0.25%	-	183
Small Misc Fixed Assets - MF-Chairs	1-Nov-13	2,050.00	102.03		1	-150	-150	-0.46%	-	102
Small Misc Fixed Assets - MF-earth compactor	28-Feb-14	18,900.00	16,681.52		9	2889	365	11.92%	1,988	14,694
Small Misc Fixed Assets - MF-Vibrator Needle Shaft	28-Feb-14	9,975.00	8,804.35		9	2889	365	11.92%	1,049	7,755
Small Misc Fixed Assets - MF-Rickshaw	1-Nov-13	6,000.00	4,830.36		10	3135	365	10.92%	527	4,303
Small Misc Fixed Assets	11-Aug-14	3,224.00	1,277.00		1	133	133	87.38%	1,116	161
Face Attendance Machine	25-Nov-14	12,500.00	11,680.00		5	1699	365	20.33%	2,375	9,305
Air Conditioner 8 at HO (4)	14-Sep-15			176,800.00	5	1825	199	19.00%	18,315	158,485
Chairs at HO	7-Apr-15			15,798.00	10	3650	359	9.50%	1,476	14,322
Chairs and Sofa at HO	30-Oct-15			30,139.00	10	3650	153	9.50%	1,200	28,939
Chairs at HO	31-Oct-15			89,738.00	10	3650	152	9.50%	3,550	86,188
Chairs at HO	18-Nov-15			10,521.00	10	3650	134	9.50%	367	10,154
Cabinet at HO	31-Dec-15			40,094.00	10	3650	91	9.50%	950	39,144



Inverter at HO	25-Apr-15				12,500.00	5	1825	341	19.00%	2,219	10,281
Inverter at HO	23-Nov-15				12,500.00	5	1825	129	19.00%	839	11,661
Samsung LED HO	1-May-15				11,000.00	5	1825	121	19.00%	693	10,307
Refrigerator at HO	16-Sep-15				28,000.00	5	1825	325	19.00%	4,737	23,263
RO at HO	16-Jun-15				14,000.00	5	1825	197	19.00%	1,436	12,564
Currency Counting Machine HO	14-May-15				9,000.00	15	5475	289	6.33%	451	8,549
Washing Machine at HO	10-Oct-15				17,500.00	5	1825	322	19.00%	2,933	14,567
Fan at Floors	18-Jun-15				10,846.00	5	1825	173	19.00%	977	9,869
Misc Assets at Floors	25-Jun-15				7,340.00	5	1825	287	19.00%	1,097	6,243
Misc Assets at Greens	8-Apr-15				1,555.00	1	365	280	95.00%	1,133	422
R.O at Greens	16-Apr-15				14,000.00	5	1825	358	19.00%	2,609	11,391
Brush Cutter at Royal Farms	5-Jun-15				25,200.00	15	5475	350	6.33%	1,530	23,670
Invertor and Battery at Royal Farms	31-Jul-15				6,500.00	5	1825	300	19.00%	1,015	5,485
Misc Assets at Royal Farms	16-Oct-15				3,350.00	1	365	244	95.00%	2,127	1,223
Battery at floors	30-Jun-15				13,156.00	5	1825	167	19.00%	1,144	12,012
Rickshaw at Royal Farms	26-Dec-15				8,000.00	10	3650	275	9.50%	573	7,427
Printer at HO					12,750.00	3	1095	96	31.67%	1,062	11,688
<b>TOTAL</b>					<b>17,352,963.00</b>		<b>9,829,993.31</b>			<b>1,928,362.00</b>	<b>10,763,136.31</b>



**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.16**

<b>PARTICULARS</b>	<b>31.03.2016</b>	<b>31.03.2015</b>
<b>Note: 9</b>		
<b>Non Current Investment</b>		
Investment in Flats	14,473,426.00	14,473,426.00
Fixed Deposits	0.00	2,135,987.00
Investment in Shares Of Eden Infraestate Pvt Ltd (96022 Shares @ 44)	0.00	4,224,968.00
<b>Total</b>	<b>14,473,426.00</b>	<b>20,834,381.00</b>
<b>Note: 10</b>		
<b>Inventories</b>		
(As Taken, Valued & Certified by the Management)		
Project in Progress	229,069,070.05	121,108,027.85
<b>Total</b>	<b>229,069,070.05</b>	<b>121,108,027.85</b>
<b>Note: 11</b>		
Trade Receivable (Unsecured considered good)	77,037,535.42	14,099,133.53
<b>Total</b>	<b>77,037,535.42</b>	<b>14,099,133.53</b>
<b>Note. 12</b>		
<b>Cash &amp; Cash Equivalents</b>		
Cash in Hand	2,648,130.34	1,672,899.34
Balance with Scheduled Bank		
- in Current Account	6,128,272.46	2,563,407.79
- in Deposit Account	2,325,000.00	0.00
Deposits having maturity of upto 3 months	0.00	0.00
<b>Total</b>	<b>11,101,402.80</b>	<b>4,236,307.13</b>
<b>Note. 13</b>		
<b>Short -Term Loan &amp; Advances</b>		
Advance to Staff	25,000.00	15,000.00
Advance paid to supplier/contractors	443,612.00	3,465,359.00
Service Tax Receivable	1,130,648.32	935,898.32
Advance paid agt Land	63,500,000.00	61,000,000.00
Other Advances	1,973,733.00	391,793.00
<b>Total</b>	<b>67,072,993.32</b>	<b>65,808,050.32</b>
<b>Note: 14</b>		
<b>Other Current Assets</b>		
TDS Receivable	1,015,387.00	85,535.00
Prepaid Expenses	264,604.00	304,629.00
<b>Total</b>	<b>1,279,991.00</b>	<b>390,164.00</b>
<b>Note: 15</b>		
<b>Operating Income</b>		
Sale of Constructed Property/Land/Plots	120,553,045.98	93,586,658.48
<b>Total</b>	<b>120,553,045.98</b>	<b>93,586,658.48</b>



**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.16**

PARTICULARS	31.03.2016	31.03.2015
<b>Note: 16</b>		
<b>Other Income</b>		
Rent Received	203,000.00	639,537.20
STP & Electrification Charges	1,950,078.00	36,465.00
Utility Connection Charges	675,000.00	15,000.00
Maintenance Charges Recd	693,062.00	940,357.00
Interest on Maintenance Charges	16,846.00	0.00
Interest received on FDR	34,396.00	179,174.00
Miscellaneous income received	0.00	9.91
Interest Received from Customers	1,719.00	0.00
Profit on Sale of Shares	36,032.00	75,000.00
Commission Received	9,795,332.00	0.00
<b>Total</b>	<b>13,405,465.00</b>	<b>1,885,543.11</b>

**Note: 17**

**Cost of Project**

**Cost of Construction/Projects**

Opening Stock	83,993,402.85	104,956,873.48
<b>Add: Incurred during the year</b>		
Cost of Land	131,559,483.00	5,228,609.00
Govt Charges	562,209.00	23,950.00
Building Material & Construction Expenses	36,814,889.00	38,763,710.70
Employee Cost	9,633,998.00	10,853,527.00
Other Expenses	6,421,976.80	4,072,261.15
Depreciation	1,928,362.00	1,297,112.00
Finance Cost	6,630,472.26	4,388,117.90
	277,544,792.91	169,584,161.23
<b>Less Inventory at the end of year</b>	<b>229,069,070.05</b>	<b>83,993,402.85</b>

Cost of Project charged to Profit & Loss A/c

**Total** **48,475,722.86** **85,590,758.38**

**Note: 18**

**Purchase of Stock-in-Trade**

Purchase of Plot/Developed Properties	24,300,000.00	37,114,625.00
<b>Total</b>	<b>24,300,000.00</b>	<b>37,114,625.00</b>

**Note: 19**

**Change in Inventories**

**Closing Stock**

Plot/Developed properties for resale 0.00 37,114,625.00

**Opening Stock**

Plot/Developed properties for resale 37,114,625.00 0.00

**Total** **37,114,625.00** **(37,114,625.00)**



**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.16**

PARTICULARS	31.03.2016	31.03.2015
<b>Note: 20</b>		
<b>Employee Benefit Expense</b>		
Director's Remuneration	2,700,000.00	2,700,000.00
Salaries, Wages and Bonus	6,829,108.00	8,045,786.00
Staff Welfare	104,890.00	107,741.00
	<u>9,633,998.00</u>	<u>10,853,527.00</u>
Less : Allocated to Cost of Project	9,633,998.00	10,853,527.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Note: 21</b>		
<b>Financial Expenses</b>		
Interest on Bank o/d	2,395,758.00	592,156.00
Interest on Car Loan	1,725,712.00	577,512.90
Interest on LAP	1,397,373.00	2,906,692.00
Loan Processing Fees	63,009.00	0.00
Interest on Unsecured Loan	1,048,620.26	311,757.00
	<u>6,630,472.26</u>	<u>4,388,117.90</u>
Less : Allocated to Cost of Project	6,630,472.26	4,388,117.90
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Note: 22</b>		
<b>Other Expenses</b>		
Advertisement	4,137,417.00	238,209.00
Auditor's Remuneration	11,000.00	11,000.00
Bank Charges	122,623.54	79,475.23
Car Running & Maintenance	454,483.87	365,030.00
Commission Paid	13,115,577.00	2,323,500.00
Computer Expenses	101,904.00	57,394.00
Conveyance	155,103.00	241,860.00
Donation	19,400.00	120,400.00
Electricity Expenses	350,378.00	355,435.00
Freight & Cartage	53,108.00	86,934.00
Generator Running & Maintenance Expenses	219,517.93	211,577.15
Horticulture Expenses	2,819,285.00	1,312,467.00
Insurance	257,578.00	130,498.00
Insurance Agst LAP	0.00	89,100.00
Interest paid	8,775.00	6,004.00
Legal & Professional Charges	829,090.00	212,270.00
Misc. Expenses	61,376.00	23,004.00
Office Expenses	12,921.00	15,990.00
Postage, telegram & Telephone	278,783.00	211,995.00
Printing & Stationery	294,860.00	81,248.00
Rent	396,000.00	360,000.00
Repair & Maintenance	60,943.00	106,384.00
ROC Fees	16,323.00	26,600.00
Sales Promotion	735,134.00	583,804.00
Service Tax expenses	76,646.00	211,075.00
Entertainment Expenses	134,047.00	10,844.00
Discount Paid	178,200.00	0.00
	<u>24,900,473.34</u>	<u>7,472,097.38</u>
Less : Allocated to Cost of Project	6,421,976.80	4,072,261.15
<b>Total</b>	<b>18,478,496.54</b>	<b>3,399,836.23</b>





## M/S MANSHA BUILDCON PRIVATE LIMITED

### List Of Paid Up Capital

Particulars	31.03.2016	31.03.2015
Ajay Malik	150000.00	60000.00
Amar Chand	75000.00	30000.00
B.R. Nehra	0.00	80000.00
Balbir Singh Meham	299980.00	119990.00
Baljeet Singh	4483930.00	1665000.00
Bijendra Pal Choudhary	0.00	170940.00
Divesh Prakash Dabas	51430.00	68570.00
Hem Lata Sharma	183330.00	73330.00
Himanshu Malik	2402110.00	260000.00
Joginder Singh Meham	333330.00	133330.00
Jyoti Jain	857130.00	342850.00
K.S. Panwar	0.00	242850.00
Karan Singh Malik	566650.00	146660.00
Kiran Chander	0.00	128570.00
Kitab Kaur	169980.00	67990.00
Malik & Associates	250000.00	100000.00
Mansha Buildwell Pvt. Ltd.	11642230.00	2923570.00
Mansha Infraestate Pvt Ltd	7615450.00	1492850.00
Monika Singh	125000.00	50000.00
Narender Singh Meham	233330.00	93330.00
Naresh Malik & Sons Huf	428550.00	171420.00
Naresh Malik	5582850.00	2233140.00
Neeraj Kumar	213330.00	85330.00
Neeru Kadian	0.00	71420.00
Om Parkash Dalal	166650.00	66660.00
Om Prakash	100000.00	40000.00
Paramvir Dalal	1000000.00	400000.00
Prakshi Malik	1900000.00	320000.00
Raj Kapoor Malik	772680.00	309070.00
Rajkumar Dhingra	200000.00	80000.00
Rajnish Malik	2382100.00	781900.00
Rakesh Kumar Malik	133330.00	53330.00
Ram Kishan	100000.00	40000.00
Ranvir Chauhan	200000.00	80000.00
Ravinder	400000.00	160000.00
S C Bhutra	0.00	238570.00
Sajal Partima	857130.00	342850.00
Satpal Singh	0.00	60000.00
Shankar Sharma	0.00	40000.00
Sudha Dabas	100000.00	40000.00
Vijay Kumar	516650.00	206660.00
<b>TOTAL</b>	<b>44492150.00</b>	<b>14070180.00</b>

### List of Long Term Unsecured Loans

Particulars	31.03.2016	31.03.2015
Baljeet Singh	0.00	11970000.00
Naresh Kumar Malik	0.00	1840000.00
Deep & Veer Construction Co. Pvt Ltd	0.00	3000000.00
Himanshu Malik	0.00	5250000.00
Kst Infrastructure Ltd	1500000.00	1500000.00
<b>TOTAL</b>	<b>1500000.00</b>	<b>23560000.00</b>



**List of Security Deposits**

Particulars	31.03.2016	31.03.2015
Interest Free Maint. Security - Green	2750225.00	2750225.00
Interest Free Maint. Security - MR	1656866.00	1621287.00
Interest Free Maint. Security - Shop	16222.00	16222.00
Interest Free Maint. Security - MF	1018739.00	18700.00
Security Recd. from MVN Institute	0.00	80000.00
Interest Free Maint. Security - MMT Shop	10000.00	10000.00
Interest Free Maint. Security - MMT Plot	40255.00	40255.00
<b>TOTAL</b>	<b>5492307.00</b>	<b>4536689.00</b>

**List of Sundry Creditors**

Particulars	31.03.2016	31.03.2015
Asif Akhtar	100000.00	100000.00
Ashoka Sales Corporation	2500.00	0.00
Ajay Singh	52793.81	52793.81
Ajmal Hussain	0.00	11729.00
Alankar Sales	2613.00	0.00
Arihant Trading Company	102130.00	0.00
J K Professionals Pvt Ltd	173124.00	0.00
Mehraj Dewan	7178.00	0.00
Sunita Nara	17982.00	0.00
Baljeet Singh	0.00	4899375.00
Triveni Prasad	29220.00	0.00
Bishwa Prakash Jena	11634.00	2352.00
Bmr Properties Pvt Ltd	483466.00	483466.00
Brijbeer	104007.00	104007.00
Brijbeer Construction Co.	992458.22	838759.22
BTC Traders Pvt Ltd	23333.00	0.00
City Property	35989.00	0.00
Charitra Gupta & Co	0.00	31349.00
Devendra Kumar Sharma	6683.00	0.00
Dharam Singh	0.00	77949.00
Gandhi Traders	0.00	155533.00
Green Aid Nursery & Farm	319174.00	0.00
Geodesy Surveying Pvt Ltd	17925.00	0.00
Gyano	0.00	486037.00
Harbir	0.00	1212413.00
Hp Om Shanti Filling Station	1172.65	5114.65
Jagbir	0.00	1212413.00
Jai Ram	0.00	15736500.00
Jitender Kumar	193621.00	66111.00
Vision Plus Properties	5915.00	0.00
Kailash Chand	17711.00	0.00
Kapoor & Co.	0.00	13770.00
Kirpal Grit Udyog	0.00	1597045.00
Ladoo Lal Yadav	103455.00	0.00
Kundan Jha	0.00	68100.00
Mahesh Kumar Contractor	34663.00	34663.00
Mangla Fuels	3153.55	20020.00
Mangla Traders	0.00	16681.00
Nath Engineering & Traders	0.00	110047.00
Niranjan Singh	0.00	42762.00
Nirman Advertising Pvt Ltd.	247928.00	40507.00



Ranbir	0.00	1212413.00
Ranjeet Singh	0.00	4899375.00
Satbir	0.00	1212413.00
Shanti	0.00	486037.00
Shiv Om	233215.00	0.00
Sorab	27720.00	14038.00
Srp Buildcon Private Limited	0.00	339255.00
Space Designeer	40665.00	0.00
Shree Shankar	161460.00	0.00
Suman Building material Suppliers	19250.00	0.00
Suman	0.00	134955.00
Taruna Alumium Glass Work	53764.00	0.00
Taj Highway	7138.40	7138.40
Tyagi Electrical Construction Co.	7821.00	0.00
U.S. Enterprises	0.00	14000.00
Weld power	351.00	0.00
Vaishali printers	8946.00	0.00
Vishnu Traders	0.00	48061.00
VBE A/c	61293793.00	0.00
Zakir Hussain	58664.00	6969.00
Jakir Husaain	12556.00	11321.00
<b>TOTAL</b>	<b>65015172.63</b>	<b>35805472.08</b>

#### List of Statutory Dues

Particulars	31.03.2016	31.03.2015
TDS Payable	697766.00	157298.00
Service Tax Payable	4703.00	0.00
<b>TOTAL</b>	<b>702469.00</b>	<b>682188.00</b>

#### List of Expenses Payable

Particulars	31.03.2016	31.03.2015
Conveyance Expenses Payable	9356.00	8691.00
Director Remuneration Payable	191954.00	189879.00
Labour Charges Payable	23621.00	17250.00
Salary Payable	412895.00	569544.00
Security Expenses Payable	54341.00	39574.00
Electricity Expenses Payable	33265.00	57551.00
Telephone Expenses Payable	6373.00	7544.00
Other Expenses Payable	11499.00	289551.40
<b>TOTAL</b>	<b>743304.00</b>	<b>1179584.40</b>

#### List of Advances paid to Suppliers/Contractors

Particulars	31.03.2016	31.03.2015
Tejas Industries	0.00	1622178.00
Aks Real Tech Pvt Ltd	0.00	1737467.00
Jai Singh ( Shutring Work )	0.00	42060.00
R B Enterprises	0.00	23000.00
Shree Shankar	0.00	40654.00
Parnami Sales Corporation	31222.00	0.00
Satbir Singh	334613.00	0.00
Gaurav Pandey	77777.00	0.00
<b>TOTAL</b>	<b>443612.00</b>	<b>3465359.00</b>



**List of Advances Paid for Land**

Particulars	31.03.2016	31.03.2015
Baptist Church Trust Association	47500000.00	37500000.00
Vijay Bhardwaj	0.00	500000.00
Eden SLF Infrastructure	0.00	23000000.00
Mansha Real Tech Pvt Ltd.	16000000.00	0.00
<b>TOTAL</b>	<b>63500000.00</b>	<b>61000000.00</b>

**List of Advances**

Particulars	31.03.2016	31.03.2015
Cervat Receivable	1137733.00	0
Labour Cess Advance	836000.00	0
<b>TOTAL</b>	<b>1973733.00</b>	<b>0.00</b>

**SECURED LOANS**

FROM BANKS			
Particulars	Amount	Current	Non Current
Bmw Financial Services	341226.88	341226.88	0
Hdfc Bank - Fortuner Car	126417.66	126417.66	0
Hdfc Bank Loan - Honda City	332515.53	305581.39	26934.14
Icici Bank Housing Loan A/C 1024/9, Fbd	11675915	548841	11127074
Icici Bank Lap Against - 157/9	9886666	873562	9013104
Obc - 14 Car Loan - Free Lander	1204949	706246	498703
Hdfc Bank Audi Car Loan	1713427.55	625949.17	1087478.38
<b>Total</b>	<b>25281117.62</b>	<b>3527824.1</b>	<b>21753293.52</b>





## Annexure-II

**FIXED ASSETS CHART**  
**(AS PER INCOME TAX ACT)**

Particulars	Balance on 01.04.2015	Add. Upto Sept.	Add. After Sept.	Sale	Rate of Dep.	Total	Amt. of Dep.	Balance on 31.03.2016
<b>Block 1</b>								
Car	9,426,617.68	2,299,218.00	0.00	0.00	15%	11,725,835.68	1,758,875.35	9,966,960.33
Air conditioner	233,614.35	176,800.00	0.00	0.00	15%	410,414.35	61,562.15	348,852.20
Office equipment	141,371.31	85,745.00	47,502.00	0.00	15%	274,618.31	37,630.10	236,988.21
Generator	82,816.97	0.00	0.00	0.00	15%	82,816.97	12,422.55	70,394.42
Grass Cutting Machine	51,758.06	0.00	0.00	0.00	15%	51,758.06	7,763.71	43,994.35
Plant & Machinery	22,702.97	25,200.00	0.00	0.00	15%	47,902.97	7,185.45	40,717.52
Refridgerator	8,797.50	28,000.00	0.00	0.00	15%	36,797.50	5,519.63	31,277.88
Face Attendance Machine	11,562.50	0.00	0.00	0.00	15%	11,562.50	1,734.38	9,828.13
<b>Block 2</b>								
Furniture and Fixtures	672,844.20	15,798.00	170,492.00	0.00	10%	859,134.20	77,388.82	781,745.38
<b>Block 3</b>								
Computer	45,123.58	0.00	12,750.00	0.00	60%	57,873.58	30,899.15	26,974.43
	<b>10,697,209.12</b>	<b>2,630,761.00</b>	<b>230,744.00</b>	<b>0.00</b>		<b>13,558,714.12</b>	<b>2,000,981.27</b>	<b>11,557,732.85</b>

