

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
**2017-18**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, Faridabad</b>	Name Of Premises/Building/Village		Form No. which has been electronically transmitted <b>ITR-6</b>	
Road/Street/Post Office	Area/Locality <b>MARKET SECTOR-9</b>			
Town/City/District <b>Faridabad</b>	State <b>HARYANA</b>	Pin/Zip Code <b>121006</b>	Status <b>Pvt Company</b>	Aadhaar Number/Enrollment ID
Designation of [Signature] (Word/Circle) <b>CIRCLE 1, FBD</b>			Original or Revised <b>ORIGINAL</b>	
E-filing Acknowledgement Number <b>274063941301017</b>		Date (DD/MM/YYYY) <b>30-10-2017</b>		

COMPUTATION OF INCOME  
AND TAX THEREON

E-filing Acknowledgement Number				274005741361071	
1	Gross total income			1	23021939
2	Deductions under Chapter-VI-A			2	9700
3	Total Income			3	23012240
3a	Current Year loss, if any			3a	0
4	Net tax payable			4	7608537
5	Interest payable			5	305483
6	Total tax and interest payable			6	7914020
7	Taxes Paid	a	Advance Tax	7a	5610000
		b	TDS	7b	91860
		c	TCS	7c	0
		d	Self Assessment Tax	7d	2212160
		e	Total Taxes Paid (7a+7b+7c+7d)	7e	7914020
8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	0
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 **113.193.200.162** on **30-10-2017** at **FARIDABAD**Dse SI No & issuer **13813337CN=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 MARKET SECTOR-9 Faridabad HARYANA 121006		
E-Mail	Malikassociates@gmail.com		
Status	Private Company(Domestic)	Assessment Year	2017-2018
Ward	CIRCLE 1, FBD ()	Year Ended	31.3.2017
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	12/10/2016	Serial No.:	492784881121016
Bank Name	Punjab National Bank, SECTOR-15 FARIDABAD ,MICR:110024107, A/C NO:1111002100022052 ,Type: Current ,IFSC Code: PUNB0111100		
Tele:	Mob:9311911652		

### Computation of Total Income

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

**60900**

Villa No-08, Mansha Greens Aurangabad  
Palwal(HARYANA)

Tenant Name: Rajni Yadav- Civil Judge Office

Annual Lettable Value 0

Rent Receivable 87000

Higher of above 87000

Annual Rental Value u/s 23 87000

Less:

Deduction u/s 24(a) 26100

26100

60900

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

**5961039**

Profit as per Profit and Loss a/c 22761459

Add:

Donation 19400

Depreciation Debited in P&L A/c 1893568

TDS PENALTY 44710

INCOME TAX DEMAND 10000

SERVICE TAX PENALTY 87913

Total 24817050

Less:

INCOME DISCLOSED UNDER SURVEY PROCEEDINGS 17000000

RENT RECEIVED 87000

Depreciation as per Chart u/s 32 1769011

18856011

5961039

**Income from Other Sources (Chapter IV F)** **17000000**

INCOME DISCLOSED UNDER SURVEY PROCEEDINGS 17000000

**Gross Total Income** **23021939**

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

u/s 80 G Donation

Restricted According to Income(50%) 19400

Eligible Deduction 9700

**9700**

**Total Income** **23012239**

Round off u/s 288 A **23012240**

**Calculation for Mat**

Profit as per part II of Schedule III 14885926

Add:

Income Tax u/s 40(a)(ii) 7914020

Total 22799946

Less:

Deferred Tax Assets 38487

38487

**22761459**

Tax calculated @ 18.5% on Book Profit is Rs. 4210870

Tax Due @ 30% (Turnover for Fin. Year 2014-15 6903672  
is more than 5 Crore)

Surcharge @ 7.0%

483257

7386929

Educational Cess

221608

7608537

T.D.S.

91860

7516677

Advance Tax

5610000

1906677

Interest u/s 234 A/B/C

305483

2212160

Deposit u/s 140A

2212160

Tax Payable

**0**

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (7 Month)	133462	Non-Salary(as per Annexure)	91860
u/s 234C	172021		

(33825+50985+68145+19066)

Interest calculated upto October,2017, Due Date for filing of Return September 30, 2017

Due date extended to 31/10/2017 F.NO.225/270/2017/ITA.II DT. 31.08.2017



**Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:03 Oct 2017**

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0302275	14/09/2016	01246	PNB BANK FARIDABAD	1683000
2	0302275	14/12/2016	02417	PNB BANK FARIDABAD	1683000
3	0360743	15/03/2017	49461	Oriental Bank of Commerce Indira Press Complex Branch	200000
4	0360743	15/03/2017	50531	Oriental Bank of Commerce Indira Press Complex Branch	2044000
5	0360743	30/10/2017	49840	Oriental Bank of Commerce Indira Press Complex Branch	1906677
6	0302275	30/10/2017	06035	PNB BANK FARIDABAD	305483
<b>Total</b>					<b>7822160</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
AIR CONDITIONER	15%	348852	30000	31000	409852	0	0	409852	59153	350699
OFFICE EQUIPMENT	15%	229338	0	29000	258338	0	0	258338	36576	221762
GENERATOR	15%	70394	0	0	70394	0	0	70394	10559	59835
GRASS CUTTING MACHINE	15%	43994	0	0	43994	0	0	43994	6599	37395
PLANT and MACHINERY	15%	48368	31400	15800	95568	0	0	95568	13150	82418
REFRIDGEARTOR	15%	31278	0	0	31278	0	0	31278	4692	26586
FACE ATTENDANCE MACHINE	15%	9829	10400	0	20229	0	0	20229	3034	17195
Furniture and Fitting including electric Fitting	10%	781745	17469	115770	914984	0	0	914984	85710	829274
Computer	60%	26974	44650	38400	110024	0	0	110024	54494	55530
MOTOR CAR	15%	9966961	0	0	9966961	0	0	9966961	1495044	8471917
<b>Total</b>		<b>11557733</b>	<b>133919</b>	<b>229970</b>	<b>11921622</b>	<b>0</b>	<b>0</b>	<b>11921622</b>	<b>1769011</b>	<b>10152611</b>

**Details of T.D.S. on Non-Salary(26 AS Import Date:03 Oct 2017)**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	DISTT & SESSIONS JUDGE PALWAL	RTKD05273C	87000	8700	8700
2	SRS REAL ESTATE LIMITED	RTKS09896F	334515	16726	16726
3	SRS REAL INFRASTRUCTURE LIMITED	RTKM04519E	1203809	66434	66434
<b>TOTAL</b>			<b>1625324</b>	<b>91860</b>	<b>91860</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)	7516677	15.00	1127502	0	1127500	3	33825
2.	Second (Up to Sep)	7516677	45.00	3382505	1683000	1699500	3	50985
3.	Third (Up to Dec)	7516677	75.00	5637508	3366000	2271500	3	68145
4.	Fourth (Up to March)	7516677	100.00	7516677	5610000	1906600	1	19066
<b>Total</b>								<b>172021</b>

### Interest Calculation u/s 234B

Interest u/s 234C : 172021

S. No.	Month	Principal	Int. 234B	Int. 234A	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2017	1906677	19066	0	0	0	191087	0
2	May-2017	1906677	19066	0	0	0	210153	0
3	June-2017	1906677	19066	0	0	0	229219	0
4	July-2017	1906677	19066	0	0	0	248285	0
5	August-2017	1906677	19066	0	0	0	267351	0
6	September-2017	1906677	19066	0	0	0	286417	0
7	October-2017	1906677	19066	0	2212160	305483	0	305483
<b>Total</b>			<b>133462</b>	<b>0</b>				

### Bank Account Detail

S. No.	Bank	Address	Account No	IFSC Code	Type	Cash Deposited
1	Punjab National Bank	SECTOR-15 FARIDABAD	111100210002205 2	PUNB0111100	Current(Primary)	0
2	ICICI Bank Ltd		007105500144	ICIC0000071	Current	0
3	HDFC Bank Ltd		08197610000225	HDFC0000619	Current	0
4	Punjab National Bank		111100930000727 4	PUNB0111100	Current	85000
5	Bank of India		670820110000017	BKID0006708	Current	0
6	Indian Overseas Bank		113702000001482	IOBA0001137	Current	650000
7	Oriental Bank of Commerce		09215011000203	ORBC0100921	Current	7300000
8	Oriental Bank of Commerce		11761131002238	ORBC0101176	Current	120000
9	Syndicate Bank		82141010008966	SYNB0008214	Current	0
10	ICICI Bank Ltd		661305500198	ICIC0006613	Current	0
11	Punjab National Bank		016700930018158 3	PUNB0016700	Current	3000000

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

S.NO.	PARTICULARS	PAN of Donee	AMOUNT
1	VANVASI KALYAN ASHRAMN HARYANA	AAATV0537H	11000
2	NATINAL ASSOCIATION FOR BLIND	AAATN6330Q	8400
<b>TOTAL</b>			<b>19400</b>

  
Signature  
(NARESH KUMAR MALIK)  
For 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>	2017
<b>e-Filing Acknowledgement Number</b>	274038601301017	<b>Date of e-Filing</b>	30/10/2017

*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. We report that the statutory audit of MANSHA BUILDCON PRIVATE LIMITED D-357, KRISHNA PARK, VILLAGE D EVLI ROAD KHANPUR, P.O. PUSHPA BHAVAN, NEW DELHI, DELHI, 110062 AAECM6898D was conducted by Me KH EM SHIV & ASSOCIATES in pursuance of the provisions of the COMPANIES Act, and We annex here to a copy of My audit report dated 30/10/2017 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017  
 (b) the audited balance sheet as at, 31/03/2017; 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 Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us 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
1	Others.	true

Place

FARIDABAD

Date

30/10/2017

Name

Membership Number

FRN (Firm Registration Number)

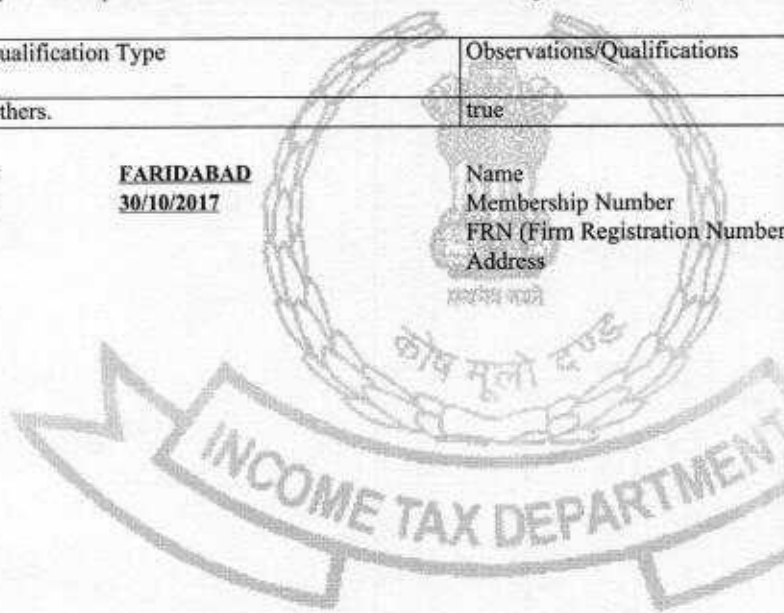
Address

Khem Chand Garg

502488

019459N

1246, Ground Floor, Sector-21D, Faridabad, HARYANA, 121012





## FORM NO. 3CD

[See rule 6G(2)]

## Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		MANSHA BUILDCON PRIVATE LIMITED				
2	Address		D-357, KRISHNA PARK, VILLAGE DEVL ROAD KHANPU R, P.O. PUSHPA BHAVAN, NEW DELHI, DELHI, 110062				
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		01/04/201631/03/2017				
7	Assessment Year		2017-18				
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 ?						
	S.No.	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.						
	S.No.	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).						
	S.No.	Sector	Sub Sector		Code		
	1	Builders	Others		0404		
10 b	If there is any change in the nature of business or profession, the particulars of such change						No
	S.No.	Business	Sector	SubSector		Code	
	Nil						
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed						Yes
	S.No.	Books prescribed					
	1	Bank Book					
	1	Cash Book					
	1	Journal					
	1	Ledger					
	1	Purchases Register					
	1	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						
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	Bank Book (Computerized)	SCF-157 GROUND FLOOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
	2	Cash Book (Computerized)	SCF-157 GROUND FLOOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
	3	Journal (Computerized)	SCF-157 GROUND FLOOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
	4	Ledger (Computerized)	SCF-157 GROUND FLOOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
	5	Purchases Register (Computerized)	SCF-157 GROUND FLOOR	SECTOR-9 MARKET	FARIDABAD	HARYAN A	121006
	6	Sales Register (Computerized)	SCF-157 GROUND FLOOR	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				
	S.No.	Books Examined				
	7	Bank Book				
	8	Cash Book				
	9	Journal				
	10	Ledger				
	11	Purchases Register				
	12	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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				
	S.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.				
	S.No.	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)		
13	d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).				
		No				
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.				
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)	
		Total				
13	f	Disclosure as per ICDS.				
	S.No.	ICDS	Disclosure			
	1	ICDSI	As per accounting policies & notes to financial statements			
	2	ICDSII	As per accounting policies & notes to financial statements			
	3	ICDSIII	NA			
	4	ICDSIV	As per accounting policies & notes to financial statements			
	5	ICDSV	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
	6	ICDSVII	NA			
	7	ICDSIX	As per accounting policies & notes to financial statements			
	8	ICDSX	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
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:				
	S.No.	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)		
15	Give the following particulars of the capital asset converted into stock-in-trade					
	S.No.	(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				
	S.No.	Description	Amount			
		Nil				
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				
	S.No.	Description	Amount			
16	c	Escalation claims accepted during the previous year				
	S.No.	Description	Amount			
		Nil				
16	d	Any other item of income				
	S.No.	Description	Amount			
		Nil				
16	e	Capital receipt, if any				
	S.No.	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:											
S.No.	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:-											
S.No.	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
1	Plant & Machinery @ 15%	15%	10749009	147600	0	0	0	147600	0	1628807	9267802
2	Furnitures & Fittings @ 10%	10%	781745	133239	0	0	0	133239	0	85710	829274
3	Plant & Machinery @ 60%	60%	26975	83050	0	0	0	83050	0	54495	55530
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19 Amounts admissible under sections:-											
S.No.	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.								
Nil											
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)]										
	S.No.	Description	Amount								
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
	S.No.	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										
	S.No.	Particulars	Amount in Rs.								
	Personal expenditure										
	S.No.	Particulars	Amount in Rs.								
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
	S.No.	Particulars	Amount in Rs.								
	Expenditure incurred at clubs being entrance fees and subscriptions										
	S.No.	Particulars	Amount in Rs.								
	Expenditure incurred at clubs being cost for club services and facilities used.										
	S.No.	Particulars	Amount in Rs.								
	Expenditure by way of penalty or fine for violation of any law for the time being force										
	S.No.	Particulars	Amount in Rs.								
	1	Penalty on TDS	44710								
	2	Income Tax Penalty	10000								
	3	Service Tax Penalty	87913								
	Expenditure by way of any other penalty or fine not covered above										
	S.No.	Particulars	Amount in Rs.								
	Expenditure incurred for any purpose which is an offence or which is prohibited by law										
	S.No.	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:											
S.No.	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)											
S.No.	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:											
S.No.	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.											
S.No.	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) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
S.No.	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 levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	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 levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) 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:											
S.No.	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
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number 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
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number 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						
S.No. Nature Of Liability					Amount in Rs.	
(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						
S.No. Nature Of Liability					Amount in Rs.	
(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).						
S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)	
1	Naresh Kumar Malik		Director	Remuneration	1800000	
2	Baljeet Singh		Director	Remuneration	900000	
3	Baljeet Singh		Director	Rent	198000	
4	Rajnesh Malik		Director's Wife	Rent	198000	
5	Rajnesh Malik		Director's Wife	Salary	720000	
6	Seema		Daughter In-Law of Director	Salary	480000	
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.						
S.No.	Section	Description			Amount	
Nil						
25 Any amount of profit chargeable to tax under section 41 and computation thereof.						
S.No.	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), (f) or (g) 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						
S.No.	Section	Nature of liability			Amount	
Nil						
26 (i)A(b) Not paid during the previous year						
S.No.	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)						
S.No.	Section	Nature of liability			Amount	
1	Tax, Duty, Cess, Fee etc	TDS ON CONTRACTORS			401860	
1	Tax, Duty, Cess, Fee etc	TDS ON COMMISSION			109510	
1	Tax, Duty, Cess, Fee etc	TDS ON INTEREST OTHER THAN SECURITIES			19167	
1	Tax, Duty, Cess, Fee etc	TDS ON RENT			4721	
1	Tax, Duty, Cess, Fee etc	TDS ON PROFESSIONAL			63256	
1	Tax, Duty, Cess, Fee etc	TDS ON SALARY			37056	
1	Tax, Duty, Cess, Fee etc	SERVICE TAX			36769	
1	Tax, Duty, Cess, Fee etc	WORK CONTRACT TAX			2039541	
26 (i)B(b) not paid on or before the aforesaid date						
S.No.	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 :-						
S.No.	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)(viiia)								No				
	S.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				
	S.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				
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	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 :-												
	S.No.	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 during the previous year	Whether the loan or deposit was taken or accepted 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 by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
	1	Baljeet Singh	FARIDABAD		14375660	Yes	6208400	Yes-Cheque					
	2	Rajnesh Malik	FARIDABAD		4466110	Yes	2216500	Yes-Cheque					
	3	Himanshu malik	FARIDABAD		1860178	Yes	790000	Yes-Cheque					
	4	Naresh Kumar Malik	FARIDABAD		24065000	Yes	5431830	Yes-Cheque					
	5	Monika Singh	FARIDABAD		625000	Yes	625000	Yes-Cheque					
	6	Naresh Malik & Sons HUF	FARIDABAD		750000	Yes	750000	Yes-Cheque					
	7	Prakshi Malik	FARIDABAD		1064050	Yes	700000	Yes-Cheque					
	8	Premier Realtech Pvt Ltd	FARIDABAD		500000	Yes	500000	Yes-Cheque					
	9	Ravinder	FARIDABAD		4750000	Yes	2265000	Yes-Cheque					
	10	Seema	FARIDABAD		748126	Yes	374063	Yes-Cheque					
	11	SRS Real Estate Ltd	FARIDABAD		8000000	Yes	8000000	Yes-Cheque					



	12	Vashisth Builders and Engineering Pvt Ltd	FARIDABAD		20000 00	Yes	2000000	Yes-Cheque	
	13	Vijay Kumar	FARIDABAD		13000 00	Yes	1000000	Yes-Cheque	
31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-							
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
	Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—							
	S.No.	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 by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	1	Baljeet Singh	FARIDABAD		14197 660	6208400	Yes-Cheque		
	2	Himanshu Malik	FARIDABAD		18601 78	790000	Yes-Cheque		
	3	Ravinder	FARIDABAD		24850 00	2265000	Yes-Cheque		
	4	Naresh Kumar Malik	FARIDABAD		18633 170	5431830	Yes-Cheque		
	5	Prakshi Malik	Faridabad		72810 0	700000	Yes-Cheque		
	6	Seema	FARIDABAD		74812 6	374063	Yes-Cheque		
	7	Rajnesh Malik	FARIDABAD		31996 10	2216500	Yes-Cheque		
	8	Srs Real Estate Ltd	FARIDABAD		80000 00	8000000	Yes-Cheque		
	9	Vijay Kumar	FARIDABAD		30000 0	1000000	Yes-Cheque		
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
	Nil								



31 c	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—				
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
	Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance 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

S.No.	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**

S.No.	Section	Amount
1	80G	9700

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**

S.No.	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)
1	RTKM04 695F	194A	Interest other than Interest on securities	465230	465320	46532	0	0	0	0
2	RTKM04 695F	194C	Payments to contractors	15463200	15463200	1546320	0	0	0	0
3	RTKM04 695F	194H	Commission or brokerage	3474542	3474542	347455	0	0	0	0
4	RTKM04 695F	194J	Fees for professional or technical services	454220	454220	45422	0	0	0	0





5	RTKM04 695F	192	Salary	5250000	5250000	465461	0	0	0	0		
6	RTKM04 695F	194-I	Rent	964400	964400	96440	0	0	0	0		
34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:								Yes		
		S.No.	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								Not Applicable		
		S.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										
		S.No.	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 :										
		S.No.	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	*Percent- age of yield	Shortage/ excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	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 :										
		S.No.	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 :-											
		S.No.	(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 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	0			120553046		
b	Gross profit / Turnover	0	0	0%	0	120553046	0%
c	Net profit / Turnover	22761459	279124167	8.15%	5589667	120553046	4.64%
d	Stock-in-Trade / Turnover	0	0	0%	0	120553046	0%
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
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						
	S.No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil						

Place  
Date

**FARIDABAD**  
**30/10/2017**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

*KCP*  
**Khem Chand Garg**  
**502488**  
**019459N**  
**1246, Ground Floor, Sector-21D, Faridabad, HARYANA, 121012,**

Form Filing Details

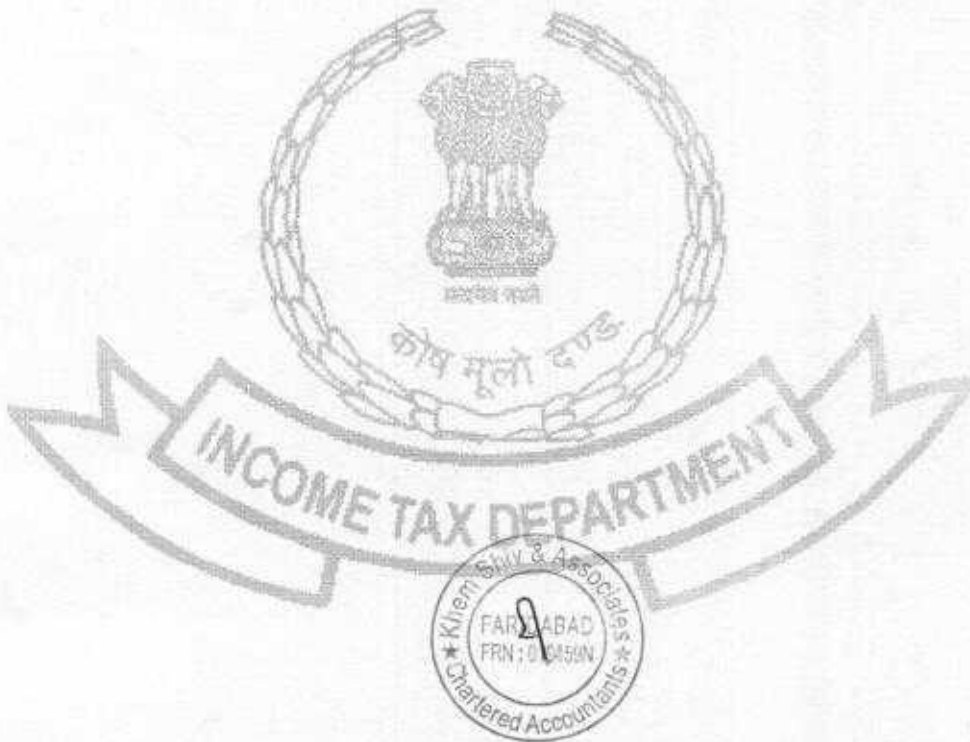
Revision/Original      Original

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	28/03/2017	28/03/2017	11500	0	0	0	11500
	2	16/02/2017	16/02/2017	17500	0	0	0	17500
	3	10/06/2016	10/06/2016	30000	0	0	0	30000
	4	28/03/2017	28/03/2017	31000	0	0	0	31000
	5	22/11/2016	22/11/2016	4500	0	0	0	4500
	6	25/01/2017	25/01/2017	5300	0	0	0	5300
	7	01/04/2016	01/04/2016	31400	0	0	0	31400
	8	05/11/2016	05/11/2016	6000	0	0	0	6000
	9	07/06/2016	07/06/2016	10400	0	0	0	10400
Total of Plant & Machinery @ 15%								147600
Furnitures & Fittings @ 10%	1	27/05/2016	27/05/2016	17469	0	0	0	17469
	2	23/03/2017	23/03/2017	115770	0	0	0	115770
Total of Furnitures & Fittings @ 10%								133239
Plant & Machinery @ 60%	1	12/05/2016	12/05/2016	18350	0	0	0	18350
	2	10/01/2017	10/01/2017	6200	0	0	0	6200



3	11/08/2016	11/08/2016	26300	0	0	0	26300
4	08/02/2017	08/02/2017	32200	0	0	0	32200
Total of Plant & Machinery @ 60%							83050

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	





## ***Independent Auditor's Report***

To the Members of **MANSHA BUILDCON PRIVATE LIMITED**

### Report on the Financial Statements

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

### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

### 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 specified under Section 143(10) of the Act. 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 the 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 financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so





required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2017, and its profit/loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("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 while preparing the financial statements
  - f) On the basis of the written representations received from the directors as on 31st March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017 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.
    - iv. The company has not provided adequate disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 and provided with the information that Rs 11155000 has been deposited during the period.

**For KHEM SHIV & ASSOCIATES**  
**Chartered Accountants**  
**FRN: 019459N**

  
**KHEM CHAND GARG**  
**(PARTNER)**  
**Membership No. 502488**

**Place:-New Delhi**

**Date: 25/8/17**



**Annexure 'A'****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.
- vii.
  - 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 tax, cess 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.
- i. 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.
- ii. Based on our audit procedures and according to the information given by the management, the company has raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- iii. 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.
- iv. The company is a private limited company. Hence the provisions of clause xi) of the order are not applicable to the company.
- v. The company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company.
- vi. 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.
- vii. The company has made any preferential allotment or private placement of shares for amount of Rs. 2449950.00 during the year under review.
- viii. The company has not entered into non-cash transactions with directors or persons connected with him.
- ix. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place:-New Delhi

Date: 25/8/17

For KHEM SHIV & ASSOCIATES  
Chartered Accountants  
FRN: 019459N

*KCG*

KHEM CHAND GARG  
(PARTNER)

Membership No. 502488



**Annexure 'B'*****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 MANSHA BUILDCON PRIVATE LIMITED ("the Company") as of March 31, 2017 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, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place:-New Delhi

Date: 25/8/17

**For KHEM SHIV & ASSOCIATES**  
**Chartered Accountants**  
**FRN: 019459N**

  
**KHEM CHAND GARG**  
**(PARTNER)**  
**Membership No. 502488**





**M/S MANSHA BUILDCON PRIVATE LIMITED**

(Registered Office : 290/9 Basement Bihari Park Devli Road, New Delhi-110062)

**BALANCE SHEET AS ON 31.03.2017**

Particulars	Notes No.	31.03.2017	31.03.2016
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	44,818,810.00	44,492,150.00
(b) Reserves and Surplus	2	108,958,599.18	91,949,383.36
(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	47,148,152.53	23,253,293.52
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other Long term liabilities	4	7,678,563.61	5,492,307.00
(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	81,194,921.85	65,015,172.63
(c) Other current liabilities	6	99,103,884.26	179,075,796.64
(d) Short-term provisions	7	7,914,020.00	1,764,982.00
<b>Total</b>		<b>396,816,951.43</b>	<b>411,043,085.15</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	8	9,233,457.31	10,763,136.19
(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	15,473,426.00	14,473,426.00
(c) Deferred tax assets (net)		284,016.95	245,530.37
(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	194,421,863.83	229,069,070.05
(c) Trade receivables	11	121,560,886.84	77,037,535.42
(d) Cash and cash equivalents	12	1,686,386.65	11,101,402.80
(e) Short-term loans and advances	13	48,175,041.85	67,072,993.32
(f) Other current assets	14	5,981,872.00	1,279,991.00
<b>Total</b>		<b>396,816,951.43</b>	<b>411,043,085.15</b>
		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 &amp; Associates

Chartered Accountants

Khem Chand Garg  
(Partner)

Membership No.: 502488

Firm Registration No.: 019459N

Place : New Delhi

Date : 25/8/17

For and On Behalf of the Board of Directors

  
**Naresh Kumar Malik**  
 (Director)

  
**Baljeet Singh**  
 (Director)

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

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

(Registered Office : 290/9 Basement Bihari Park Devli Road, New Delhi-110062)

## **PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31.03.2017**

Particulars	Notes No.	31.03.2017	31.03.2016
I. Revenue from operations	15	279,124,167.49	120,553,045.98
II. Other Income	16	3,553,056.03	13,405,465.00
<b>III. Total Revenue (I+II)</b>		<b>282,677,223.52</b>	<b>133,958,510.98</b>
<b>IV. Expenses:</b>			
Cost of Project	17	232,562,873.50	48,475,722.86
Purchase of Stock-in-Trade	18	0.00	24,300,000.00
Changes in inventories of finished goods, work-in-progress and stock-in-Trade	19	0.00	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	27,352,890.78	18,478,496.54
<b>Total Expenses</b>		<b>259,915,764.28</b>	<b>128,368,844.40</b>
<b>V. Profit before tax</b>		<b>22,761,459.24</b>	<b>5,589,666.58</b>
<b>VI. Tax expenses:</b>			
(1) Current tax		7,914,020.00	1,764,982.00
(2) Deferred tax		(38,486.58)	22,439.32
<b>VII. Profit/(Loss) for the period (V-VI)</b>		<b>14,885,925.82</b>	<b>3,802,245.26</b>
<b>VIII. Earning per equity share:</b>			
(1) Basic		3.32	0.85
(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

Khem Chand Garg  
(Partner)

Membership No.: 502488

Firm Registration No.: 019459N

Place : New Delhi

Date : 25/8/17

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 PRIVATE LIMITED**

## **Notes to Financial Statements for the year ended 31st March, 2017**

### **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 less is.

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.

**C. 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:

	2016-17	2015-16
Charged to P&L A/c	38486.58(DTA)	22439.32(DTL)
Closing Balance	284016.95(DTA)	245530.37(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>2016-17</u>	<u>2015-16</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

**(vii) 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**

**(viii) 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 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, 2017.
- (xiii) The company has not provided adequate disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 and provided with the information that Rs 11155000 has been deposited during the period.
- (xiii) During the year, the company has issued 32666 Equity Shares out of which 3,2666 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, 2017 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  
Firm Registration No. 019459N

  
Khem Chand Garg  
(Partner.)


Membership No.: 530508

Place : New Delhi


Date : 25/8/17



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)	
Baljeet Singh (Director)	Ravinder(Son)	



**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.17**

PARTICULARS	31.03.2017	31.03.2016
<b>Note: 16</b>		
<b>Other Income</b>		
Rent Received	87,000.00	203,000.00
STP & Electrification Charges	387,188.00	1,950,078.00
Utility Connection Charges	120,000.00	675,000.00
Maintenance Charges Recd	469,048.00	693,062.00
Interest on Maintenance Charges	0.00	16,846.00
Interest received on FDR	0.00	34,396.00
Miscellaneous income received	193.03	0.00
Interest Received from Customers	906,218.00	1,719.00
Profit on Sale of Shares	0.00	36,032.00
Commission Received	1,583,409.00	9,795,332.00
<b>Total</b>	<b>3,553,056.03</b>	<b>13,405,465.00</b>

**Note: 17**

**Cost of Project**

**Cost of Construction/Projects**

Opening Stock	229,069,070.05	83,993,402.85
<u>Add: Incurred during the year</u>		
Cost of Land	76,329,300.00	131,559,483.00
Govt Charges	1,245,875.00	562,209.00
Building Material & Construction Expenses	86,740,655.83	36,814,889.00
Employee Cost	9,501,502.50	9,633,998.00
Other Expenses	12,431,237.05	6,421,976.80
Depreciation	1,893,568.00	1,928,362.00
Finance Cost	9,773,528.90	6,630,472.26
	426,984,737.33	277,544,792.91
<b>Less Inventory at the end of year</b>	<b>194,421,863.83</b>	<b>229,069,070.05</b>

**Cost of Project charged to Profit & Loss A/c**

<b>Total</b>	<b>232,562,873.50</b>	<b>48,475,722.86</b>
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**Note: 18**

**Purchase of Stock-in-Trade**

Purchase of Plot/Developed Properties	0.00	24,300,000.00
<b>Total</b>	<b>0.00</b>	<b>24,300,000.00</b>

**Note: 19**

**Change in Inventories**

**Closing Stock**

Plot/Developed properties for resale	0.00	0.00
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**Opening Stock**

Plot/Developed properties for resale	0.00	37,114,625.00
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<b>Total</b>	<b>0.00</b>	<b>37,114,625.00</b>
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Name of the Party	Nature of Transaction	Opening Balance	Addition During the year	Payment/ Receipt	Balance Amount
Naresh Kumar Malik	Director's Remuneration	123048.00	1800000.00	1800000.00	123048.00
Baljeet Singh	Director's Remuneration	68906.00	900000.00	900000.00	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	56660.00
Mrs. Seema	Salary (Expense)	25000.00	50000.00	75000.00	0.00
Baljeet Singh	Unsecured Loan(Liability)	0.00	14375660.00	14197660.00	178000.00
Naresh Kumar Malik	Unsecured Loan(Liability)	00.00	24065000.00	18633170.00	5431830.00
Himanshu Malik	Unsecured Loan(Liability)	0.00	1860178.00	1860178.00	0.00
Mrs. Rajnesh Malik	Unsecured Loan(Liability)	0.00	4466110.00	3199610.00	1266500.00
Mansha Homes Pvt. Ltd.	Share Application Money Received and shares allotted at premium (Liability)	0.00	2450000.00	0.00	2450000.00
Monika Singh	Unsecured Loan(liability)	0.00	625000.00	0.00	625000.00
Naresh Malik & Sons Huf	Unsecured Loan(Liability)	0.00	750000.00	0.00	750000.00
Prakshi Malik	Unsecured Loan(liability)	0.00	1064050.00	728100.00	335950.00
Rajnesh Malik	Unsecured Laon(liability)	00.00	4466110.00	3199610.00	1266500.00
Ravinder	Unsecured Loan(liability)	00.00	4750000.00	2485000.00	2265000.00
Seema	Unsecured Laon(liability)	00.00	748126.00	748126.00	0.00
Mansha Real Tech Pvt Ltd	Advances(asset)	16000000.0	27669000.00	00.00	43669000.00
Mansha Real Tech Pvt Ltd	Investment in Shares (Assets)	00.00	1000000.00	00.00	1000000.00



**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.17**

PARTICULARS	31.03.2017	31.03.2016
<b>Note : 1</b>		
<b>Share Capital :</b>		
<b>Authorised Share Capital</b>		
47,50,000 equity shares of Rs. 10/- each	47500000.00	47500000.00
<b>Issued, Subscribed &amp; Paidup Share Capital</b>		
4481881 Equity Shares of Rs. 10/- Each	44,818,810.00	44,492,150.00
(Previous year 4449215 Equity Shares of Rs. 10/- Each)		
<b>Total</b>	<b>44,818,810.00</b>	<b>44,492,150.00</b>
<b>Quantitative Reconciliation of Shares Outstanding</b>		
No. of Shares Outstanding at the Beginning of the Year	4449215	1407018
Add : No. of Shares Issued	32666	3042197
No. of Shares Outstanding at the end of Reporting Period	4481881	4449215
<b>Detail of shareholders holding more than 5% shares</b>		
	<b>31.03.2017</b>	<b>31.03.2016</b>
	<b>No. of Shares held</b>	<b>% of Holding</b>
	<b>No. of Shares held</b>	<b>% of Holding</b>
Naresh Kumar Malik	558285 12.46	558285 12.55
Baljeet Singh	448393 10.00	448393 10.08
Mrs. Rajnesh Malik	238210 5.31	238210 5.35
Mansha Buildwell Pvt Ltd	1164223 25.98	1164223 26.17
Mansha Infraestate Private Limited	761545 16.99	761545 17.12
Himanshu Malik	250211 5.58	240211 5.40
<b>Terms/Rights attached to Equity and Preference shares</b>		
The Company has one class of Equity shares Having par value of Rs 10 per share.		
Each Equity Shareholder 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		
<b>Note: 2</b>		
<b>Reserve &amp; Surplus</b>		
<b>I. Share Premium</b>		
Opening Balance	68,905,285.00	71,377,380.00
Add: Addition during the year	2,123,290.00	24,223,225.00
Less: Bonus Shares issued during the year	0.00	26,695,320.00
<b>Closing Balance</b>	<b>Total 71,028,575.00</b>	<b>68,905,285.00</b>
<b>II. Surplus</b>		
Opening Balance	23,044,098.36	19,241,853.10
Add: Addition during the year	14,885,925.82	3,802,245.26
<b>Total</b>	<b>37,930,024.18</b>	<b>23,044,098.36</b>
<b>Total Carried Forward to Balance Sheet (I+II)</b>	<b>108,958,599.18</b>	<b>91,949,383.36</b>



**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.17**

PARTICULARS	31.03.2017	31.03.2016
<b>Note: 3</b>		
<b>Long Term Borrowings</b>		
<b>(i) Secured Loan</b>		
Term Loan		
From Banks	18,796,872.53	21,753,293.52
From Others	12,499,000.00	0.00
<b>Total</b>	<b>31,295,872.53</b>	<b>21,753,293.52</b>
<b>(ii) Unsecured Loan</b>		
Unsecured Loans	15,852,280.00	1,500,000.00
<b>Total</b>	<b>15,852,280.00</b>	<b>1,500,000.00</b>
<b>Total Carried Forward to Balance Sheet (I+II)</b>	<b>Total</b>	<b>Total</b>
	<b>47,148,152.53</b>	<b>23,253,293.52</b>
<b>Note: 4</b>		
<b>Other Long Term Liabilities</b>		
Security Deposits	7,678,563.61	5,492,307.00
<b>Total</b>	<b>7,678,563.61</b>	<b>5,492,307.00</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	81,194,921.85	65,015,172.63
<b>Total</b>	<b>81,194,921.85</b>	<b>65,015,172.63</b>
<b>Note: 6</b>		
<b>Other Current Liabilities</b>		
Current Maturities on Long Term Debts	2,940,499.99	3,527,824.10
Advance Recd. from Customer	46,406,284.31	78,568,499.97
Bank Overdraft	46,134,819.93	95,522,699.57
<b>Others Payable</b>		
-Statutory Dues	2,711,646.57	702,469.00
-Auditors	11,000.00	11,000.00
-Expenses	899,633.46	743,304.00
<b>Total</b>	<b>99,103,884.26</b>	<b>179,075,796.64</b>
<b>Note: 7</b>		
<b>Short-Term Provisions</b>		
Provision for Income Tax	7,914,020.00	1,764,982.00
<b>Total</b>	<b>7,914,020.00</b>	<b>1,764,982.00</b>





**M/S MANSHA BUILDCON PRIVATE LIMITED**  
(Registered Office: 290/9 Basement Bihari Park Road New Delhi-110062)

Note No-8

Depreciation Chart as per SI M Method as on 31.03.2017

Asset	Date Of Purchase Of New / Existing Asset	Original Cost	WDV as on 3/31/2016	Addition	Estimated useful life as per schedule II (in years)	Balance days of Assets per Remaining life as on 31.03.2016	Days used in year	Rate of Dep.	Dep. Amount	Net block as on 31.03.2017
Plant & Machinery :- Air Conditioner - MG	HO	26,600.00	1,324.81		5	-369	-369	-0.01%	-	1,325
Plant & Machinery :- Air Conditioner - MG	HO	53,000.00	3,694.14		5	24	24	26.20%	1,044	2,650
Plant & Machinery :- Air Conditioner - MR	HO	53,000.00	3,694.14		5	24	24	26.20%	1,044	2,650
Plant & Machinery :- Air Conditioner - MG	HO	56,563.00	20,786.05		5	538	365	58.62%	12,190	8,600
Plant & Machinery :- Air Conditioner - MMT	Karnal	28,800.00	8,353.26		5	383	365	78.87%	6,588	1,765
Plant & Machinery :- Air Conditioner - MMT	Karnal	21,475.00	8,342.64		5	666	365	47.75%	3,984	4,359
Plant & Machinery :- Air Conditioner - MG	Green	110,047	89,081.00		5	1450	365	23.46%	20,923	68,158
Plant & Machinery :- Air Conditioner - MHO	HO			30,000	5	1825	294	19.00%	4,591	25,409
Plant & Machinery :- Air Conditioner - MHO	HO			31,000	5	1825	3	19.00%	48	30,962
MOTOR CAR :- Car 1-10	HO	382,977.00	66,240.40		8	620	365	41.41%	27,434	38,815
MOTOR CAR :- BMW	HO	2,126,694.00	1,578,030.98		8	2124	365	16.03%	252,904	1,325,127
MOTOR CAR :- Fortuner	HO	2,463,694.00	1,470,900.22		8	1884	365	17.75%	261,103	1,209,797
MOTOR CAR :- Freelander	HO	3,994,809.00	2,094,170.04		8	1734	365	19.03%	396,667	1,687,503
MOTOR CAR :- Honda City	HO	974,986.00	758,052.14		8	2182	365	15.65%	116,654	639,398
MOTOR CAR :- Verna	HO	1,022,081.00	521,199.94		8	1710	365	19.25%	100,342	420,959
MOTOR CAR :- Honda City	HO	1,912,226.00	95,611.30		8	-135	-135	0.00%	-	95,611
MOTOR CAR :- Innova	HO	1,102,437.00	272,767.93		8	968	365	30.15%	82,237	190,531
MOTOR CAR :- Swift VDI	HO	551,977.73	127,977.73		8	903	365	31.70%	40,574	87,404
MOTOR CAR :- Swift VDI	HO	2,291,298.00	2,131,696.00		8	2706	365	12.78%	272,082	1,859,614
Audi Car HO	Karnal	807,790.00	218,043.70		8	1338	365	23.48%	51,191	166,853
COMPUTER	HO	30,250.00	1,512.59		3	-1630	-1630	0.01%	-	1,513
COMPUTER	HO	28,850.00	1,442.51		3	-1473	-1473	0.00%	-	1,443
COMPUTER	HO	2,500.00	124.93		3	-1406	-1406	-0.06%	-	125
COMPUTER	HO	13,000.00	649.71		3	-816	-816	-0.04%	-	650
COMPUTER	HO	27,000.00	1,350.31		3	-639	-639	0.02%	-	1,350
COMPUTER	Green	31,500	17,344.00		3	578	365	57.61%	9,983	7,351
COMPUTER	HO	25,100.00	1,255.08		3	-219	-219	0.01%	-	1,255
COMPUTER	HO	41,100.00	2,055.31		3	-28	-28	0.02%	-	2,055
COMPUTER	HO	85,850.00	4,292.85		3	-7	-7	0.01%	-	4,293
COMPUTER-Printer	HO	19,800.00	989.80		3	-115	-115	-0.02%	-	990
COMPUTER	HO	11,500.00	574.92		3	-2484	-2484	-0.01%	-	575
COMPUTER - MMT	Karnal	30,000.00	1,499.84		3	-476	-476	-0.01%	-	1,500
COMPUTER - Software	Karnal	32,400.00	1,519.72		3	-455	-455	-0.02%	-	1,520
COMPUTER-Printer	Karnal	17,324.00	868.29		3	-499	-499	0.01%	-	896
COMPUTER-Printer	HO			18,350	3	1095	323	31.67%	5,142	13,208
COMPUTER-MHO	HO			6,200	3	1085	80	31.67%	430	5,770
COMPUTER-MHO	HO			26,300	3	1085	232	31.67%	5,294	21,006
COMPUTER-MHO	HO			32,200	3	1095	51	30.77%	1,426	30,775
FURNITURE & FIXTURE	HO	1,000.00	97.12		10	232	232	48.52%	47	50
FURNITURE & FIXTURE	HO	2,400.00	247.01		10	267	267	51.42%	127	120
FURNITURE & FIXTURE	HO	80,450.00	13,528.81		10	681	365	31.69%	5,095	8,434
FURNITURE & FIXTURE	HO	55,375.00	14,471.97		10	1193	365	24.74%	3,581	10,891
FURNITURE & FIXTURE	HO	43,823.00	23,665.02		10	2258	365	14.67%	3,471	20,194
FURNITURE & FIXTURE	HO	47,000.00	25,736.63		10	2279	365	14.55%	3,746	21,991
FURNITURE & FIXTURE	HO	300,724.00	170,758.66		10	2235	365	14.28%	24,342	146,417
FURNITURE & FIXTURE	HO	34,000.00	19,873.31		10	2281	365	14.02%	2,786	17,087
FURNITURE & FIXTURE - MMT	Karnal	90,000.00	42,728.26		10	2453	365	13.66%	16,943	106,447
FURNITURE & FIXTURE - MMT	Karnal	21,006.00	10,259.04		10	2054	365	15.90%	6,793	35,935
FURNITURE & FIXTURE - MMT	Karnal				10	2100	365	15.60%	1,601	8,636

Depreciation Chart as per SI M Method as on 31.03.2017

FURNITURE & FIXTURE - MRF	Royal	31-Mar-15	43,274	39,142.00			10	3294	366	10.53%	4,133	36,009
Plant & Machinery - Genet	HO	15-Apr-07	39,375.00	10,826.06			15	2203	365	13.56%	1,494	34,442
Plant & Machinery - Genet	HO	5-Nov-07	114,750.00	35,164.52			15	2406	365	12.70%	4,494	30,701
Plant & Machinery - Genet - MMT	Karnal	9-Dec-11	67,000.00	40,547.52			15	3601	365	8.98%	3,480	37,068
Plant & Machinery - Inverter	HO	5-Sep-07	21,000.00	1,050.37			5	-1305	365	0.04%	1,050	1,050
Plant & Machinery - Inverter	Green	16-Dec-14	17,000	12,841.00			5	1364	365	25.17%	3,232	9,609
Plant & Machinery - Inverter	HO	8-Aug-08	13,910.00	865.37			5	-967	365	-0.02%	-	695
Plant & Machinery - Inverter - MMT	Karnal	29-Nov-11	28,600.00	6,102.10			5	241	365	76.57%	4,872	1,430
Plant & Machinery - Inverter - MMT	Karnal	15-Jan-15	19,300	14,980.00			5	1384	365	24.69%	3,670	11,210
Plant & Machinery - Grass Cutting Machine - MMT	Karnal	16-Aug-12	16,500.00	11,154.80			15	4152	365	9.14%	908	10,247
Plant & Machinery - Inverter	HO	22-Nov-16					5	1825	129	19.00%	302	4,198
Plant & Machinery - Inverter	HO	25-Jan-17					5	1825	129	19.00%	302	4,198
Plant & Machinery - Grass Cutting Machine - MMT	Royal	3-Mar-15	45,000	41,891.00			15	5081	365	19.00%	1,179	5,121
Plant & Machinery - Refrigerator - MMT	Karnal	4-Apr-12	8,600.00	2,428.34			5	368	365	81.62%	1,982	39,080
Plant & Machinery - RO - MMT	Karnal	28-Mar-12	7,500.00	2,080.17			5	361	361	82.06%	1,715	375
Plant & Machinery - RO	HO	16-Feb-17					5	1825	43	19.00%	392	17,106
Plant & Machinery - Tubewell - MMT	Karnal	6-Jun-12	17,000.00	11,129.64			15	4081	365	8.26%	919	10,211
OFFICE EQUIPMENT - Mobile	HO	6-Aug-12	14,000.00	4,835.42			5	492	365	63.45%	3,068	1,767
OFFICE EQUIPMENT - Camera	Floors	1-Nov-13	8,200.00	3,431.22			5	944	365	35.17%	1,207	2,224
OFFICE EQUIPMENT - COOLER	HO	28-Mar-17					5	1825	3	19.00%	18	11,482
Plant & Machinery - Refrigerator - MHO	HO	1-Apr-16	10,350	7,144.00			5	1825	364	19.00%	5,950	25,450
Plant & Machinery - Refrigerator - MF	Floors	13-Aug-14	23,300	14,555.00			5	1229	366	27.55%	1,988	5,176
Plant & Machinery - Inverter - MF	Floors	9-Apr-14					5	1103	365	30.44%	4,431	10,124
Furniture	Floors	3-Oct-14	9,800	8,412.00			10	3105	365	11.07%	931	7,481
Furniture	HO	27-May-16					10	3650	308	9.50%	1,400	16,069
Furniture	HO	23-Mar-17					10	3650	8	9.50%	241	115,529
Small Misc Fixed Assets - MF	HO	12-Jun-09	50,364				1	-2119	-2119	0.00%	-	-
Small Misc Fixed Assets - MF-UPS	Floors	1-Nov-13	2,000.00	99.91			1	-516	-516	-0.00%	-	100
Small Misc Fixed Assets - MF-Printer	Floors	1-Nov-13	3,650.00	182.96			1	-516	-516	0.25%	-	183
Small Misc Fixed Assets - MF-Chairs	Floors	1-Nov-13	2,050.00	102.03			1	-516	-516	-0.40%	-	102
Small Misc Fixed Assets - MF-earth compactor	Floors	28-Sep-14	18,900.00	14,893.52			9	2523	365	13.54%	1,969	12,705
Small Misc Fixed Assets - MF-Vibrator Needle Shaft	Floors	28-Feb-14	9,975.00	7,755.35			9	2523	365	12.54%	1,050	6,705
Small Misc Fixed Assets - MF-Rickshaw	Floors	1-Nov-13	6,000.00	4,303.38			10	2789	365	12.26%	528	3,775
Small Misc Fixed Assets	HO	11-Aug-14	3,224.00	161.00			1	-233	-233	-0.12%	-	161
Face Attendance Machine	HO	25-Nov-14	12,500.00	9,305.00			5	1825	365	25.54%	2,377	6,928
Face Attendance Machine	HO	7-Jun-16					5	1825	297	19.00%	1,808	8,792
Air Conditioner 8 at HO (4)	HO	14-Sep-15	176,800.00	158,486.00		10,400.00	5	1826	365	21.20%	33,592	124,893
Chairs at HO	HO	7-Apr-15	14,322.00	14,322.00			10	3291	365	10.46%	1,501	12,821
Chairs and Sofa at HO	HO	30-Oct-15	30,139.00	26,939.00			10	3497	365	9.89%	2,863	26,076
Chairs at HO	HO	31-Oct-15	89,738.00	86,188.00			10	3498	365	9.89%	8,525	77,663
Chairs at HO	HO	18-Nov-15	10,521.00	10,154.00			10	3516	365	9.84%	999	8,155
Cabinet at HO	HO	31-Dec-15	40,094.00	38,144.00			10	3599	365	9.73%	3,809	35,335
Inverter at HO	HO	25-Apr-15	12,500.00	10,281.00			5	1484	365	23.10%	2,375	7,906
Inverter at HO	HO	23-Apr-15	12,500.00	11,061.00			5	1696	365	20.37%	2,375	9,286
Inverter at MRF	Royal	5-Nov-16	12,500.00			6,000	5	1825	145	19.00%	456	5,544
Samsung LED HO	HO	1-Dec-15	11,000.00	10,307.00			5	1764	365	20.26%	2,090	8,217
Refrigerator at HO	HO	11-Mar-15	28,000.00	23,263.00			5	1500	365	22.87%	5,320	17,643
RO at HO	HO	16-Sep-15	14,000.00	12,564.00			5	1628	365	21.17%	2,660	9,804
Currency Counting Machine HO	HO	16-Jun-15	9,000.00	8,548.00			15	5186	365	6.67%	570	7,979
Washing Machine at HO	HO	14-Mar-15	17,500.00	14,561.00			5	1503	365	22.83%	3,325	11,242
Fan at Floors	Floors	10-Oct-15	10,846.00	9,899.00			5	1632	365	20.89%	2,061	7,608
Misc Assets at Floors	Floors	18-Jun-15	7,340.00	6,243.00			5	1538	365	22.34%	1,394	4,549
Misc Assets at Floors	Green	25-Jun-15	1,555.00	422.00			1	85	85	81.86%	344	78
Misc Assets at Floors	Green	8-Apr-15	14,000.00	11,391.00			5	1467	365	23.25%	2,660	8,731
RO at Greens	Royal	16-Apr-15	25,200.00	23,670.00			15	5125	365	6.74%	1,996	22,074
Brush Cutter at Royal Farms	Royal	5-Jun-15	6,500.00	5,486.00			5	1525	365	22.52%	1,235	4,250
Inverter and Battery at Royal Farms	Royal	31-Jul-15	3,350.00	1,223.00			1	121	121	86.30%	1,066	167
Misc Assets at Royal Farms	Floors	16-Oct-16	13,156.00	12,012.00			5	1658	365	20.81%	2,500	9,912
Battery at floors	Royal	30-Jun-15	8,090.00	7,427.00			10	3375	365	10.23%	760	6,987
Rickshaw at Royal Farms	HO	26-Dec-15	12,750.00	11,888.00			3	989	365	24.54%	4,037	7,651
Printer at HO	HO											
TOTAL			20,264,912.00	10,763,136.31	363,889.00						1,893,568.00	9,233,457.31

# M/S MANSHA BUILDCON PRIVATE LIMITED

( Registered Office: 290/9 Basement Bihari Park Devil Road New Delhi-110062)

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or writtedown values	Additions/deductio ns during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Depreciation allowable	Written down value at the end of the year
Office Equipment	15%	5,85,839	29,000.00	90,051.00	5,24,788
Furniture and Fixtures	10%	7,81,745	1,33,239	85,710.00	8,29,274
Computer	60%	26,975.00	83,050.00	54,495.00	55,530.00
Generator	15%	70,394.00	-	10,559.00	59,835.00
Car	15%	99,56,151	-	14,93,423	84,62,728
PLANT AND MACHINERY	15%	49,330.00	1,08,200	20,120.00	1,37,410
Rickshaw	15%	10,809.00	-	1,621.00	9,188.00
Refrigerator	15%	31,277.00	-	4,692.00	26,585.00
Face Attendance Machine	15%	9,828.00	10,400.00	3,034.00	17,194.00
Grass cutting machine	15%	35,381.00	-	5,307.00	30,074.00
Total		1,15,57,729	3,63,889	17,69,012	1,01,52,606.00





**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.17**

PARTICULARS	31.03.2017	31.03.2016
<b>Note: 9</b>		
<b>Non Current Investment</b>		
Investment in Flats	14,473,426.00	14,473,426.00
Investment in Equity Shares	1,000,000.00	0.00
<b>Total</b>	<b>15,473,426.00</b>	<b>14,473,426.00</b>
<b>Note: 10</b>		
<b>Inventories</b>		
(As Taken, Valued & Certified by the Management)		
Project in Progress	194,421,863.83	229,069,070.05
<b>Total</b>	<b>194,421,863.83</b>	<b>229,069,070.05</b>
<b>Note: 11</b>		
Trade Receivable	121,560,886.84	77,037,535.42
(Unsecured considered good)		
<b>Total</b>	<b>121,560,886.84</b>	<b>77,037,535.42</b>
<b>Note: 12</b>		
<b>Cash &amp; Cash Equivalents</b>		
Cash in Hand	769,821.00	2,648,130.34
Balance with Scheduled Bank		
- in Current Account	916,565.65	6,128,272.46
- in Deposit Account	0.00	2,325,000.00
Deposits having maturity of upto 3 months	0.00	0.00
<b>Total</b>	<b>1,686,386.65</b>	<b>11,101,402.80</b>
<b>Note: 13</b>		
<b>Short -Term Loan &amp; Advances</b>		
Advance to Staff	432,224.00	25,000.00
Advance paid to supplier/contractors	75,000.00	443,612.00
Service Tax Receivable	485,569.32	1,130,648.32
Advance paid agt Land	43,669,000.00	63,500,000.00
Disputed TDS Receivable from MVN	20,300.00	0.00
Other Advances	3,492,948.53	1,973,733.00
<b>Total</b>	<b>48,175,041.85</b>	<b>67,072,993.32</b>
<b>Note: 14</b>		
<b>Other Current Assets</b>		
TDS Receivable & Advance Income Tax Paid	5,701,860.00	1,015,387.00
Prepaid Expenses	280,012.00	264,604.00
<b>Total</b>	<b>5,981,872.00</b>	<b>1,279,991.00</b>
<b>Note: 15</b>		
<b>Operating Income</b>		
Sale of Constructed Property/Land/Plots	279,124,167.49	120,553,045.98
<b>Total</b>	<b>279,124,167.49</b>	<b>120,553,045.98</b>



**M/S MANSHA BUILDCON PVT. LTD.**  
**Notes to the Financial Statements as at 31.03.17**

PARTICULARS	31.03.2017	31.03.2016
<b>Note: 20</b>		
<b>Employee Benefit Expense</b>		
Director's Remuneration	2,700,000.00	2,700,000.00
Salaries, Wages and Bonus	6,722,852.00	6,829,108.00
Staff Welfare	78,650.50	104,890.00
	9,501,502.50	9,633,998.00
Less : Allocated to Cost of Project	9,501,502.50	9,633,998.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Note: 21</b>		
<b>Financial Expenses</b>		
Interest on Bank o/d	5,500,681.00	2,395,758.00
Interest on Car Loan	296,582.90	1,725,712.00
Interest on LAP	2,934,098.00	1,397,373.00
Interest on Assured Return	632,667.00	0.00
Loan Processing Fees	409,500.00	63,009.00
Interest on Unsecured Loan	0.00	1,048,620.26
	9,773,528.90	6,630,472.26
Less : Allocated to Cost of Project	9,773,528.90	6,630,472.26
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Note: 22</b>		
<b>Other Expenses</b>		
Advertisement	10,248,149.00	4,137,417.00
Auditor's Remuneration	11,000.00	11,000.00
Bank Charges	310,899.62	122,623.54
Car Running & Maintenance	869,360.49	454,483.87
Commission Paid	22,217,921.00	13,115,577.00
Computer Expenses	104,350.00	101,904.00
Conveyance	153,952.00	155,103.00
Donation	19,400.00	19,400.00
Electricity Expenses	239,206.00	350,378.00
Freight & Cartage	1,050.00	53,108.00
Generator Running & Maintenance Expenses	44,300.00	219,517.93
Horticulture Expenses	0.00	2,819,285.00
Income Tax Penalty	10,000.00	0.00
Insurance	202,250.00	257,578.00
Insurance Agst LAP	0.00	0.00
Interest paid on Service Tax	21,810.00	8,775.00
Interest Paid on TDS	3,837.00	0.00
Legal & Professional Charges	2,525,317.00	829,090.00
Misc. Expenses	72,157.15	61,376.00
Office Expenses	232,986.00	12,921.00
Penalty on TDS & Service Tax	132,623.00	0.00
Postage, telegram & Telephone	286,044.00	278,783.00
Printing & Stationery	144,393.00	294,860.00
Rent	503,000.00	396,000.00
Repair & Maintenance	114,534.00	60,943.00
ROC Fees	14,400.00	16,323.00
Sales Promotion	1,104,517.96	735,134.00
Service Tax expenses	1,650.00	76,646.00
Rate & Cess	0.00	0.00
Entertainment Expenses	21,020.61	134,047.00
Loss on Surrender	0.00	0.00
Discount Paid	174,000.00	178,200.00
	39,784,127.83	24,900,473.34
Less : Allocated to Cost of Project	12,431,237.05	6,421,976.80
<b>Total</b>	<b>27,352,890.78</b>	<b>18,478,496.54</b>



**M/S MANSHA BUILDCON PRIVATE LIMITED**

### List Of Paid Up Capital

Particulars	31.03.2017	31.03.2016
Ajay Malik	150000.00	150000.00
Amar Chand	75000.00	75000.00
Balbir Singh Meham	299980.00	299980.00
Baljeet Singh	4483930.00	4483930.00
Divesh Prakash Dabas	51430.00	51430.00
Hem Lata Sharma	183330.00	183330.00
Himanshu Malik	2502110.00	2402110.00
Joginder Singh Meham	333330.00	333330.00
Jyoti Jain	857130.00	857130.00
Karan Singh Malik	566650.00	566650.00
Kitab Kaur	169980.00	169980.00
Malik & Associates	250000.00	250000.00
Mansha Buildwell Pvt. Ltd.	11642230.00	11642230.00
Mansha Infraestate Pvt Ltd	7615450.00	7615450.00
Mansha Homes Pvt Ltd	326660.00	0.00
Monika Singh	125000.00	125000.00
Narender Singh Meham	233330.00	233330.00
Naresh Malik & Sons Huf	428550.00	428550.00
Naresh Malik	5582850.00	5582850.00
Neeraj Kumar	213330.00	213330.00
Om Parkash Dalal	166650.00	166650.00
Om Prakash	100000.00	100000.00
Paramvir Dalal	1000000.00	1000000.00
Prakshi Malik	1900000.00	1900000.00
Raj Kapoor Malik	772680.00	772680.00
Rajkumar Dhingra	200000.00	200000.00
Rajnesh Malik	2382100.00	2382100.00
Rakesh Kumar Malik	133330.00	133330.00
Ram Kishan	0.00	100000.00
Ranvir Chauhan	200000.00	200000.00
Ravinder	400000.00	400000.00
Sajal Partima	857130.00	857130.00
Sudha Dabas	100000.00	100000.00
Vijay Kumar	516650.00	516650.00
<b>TOTAL</b>	<b>44818810.00</b>	<b>44492150.00</b>

### List of Long Term Unsecured Loans

Particulars	31.03.2017	31.03.2016
Baljeet Singh	178000.00	0.00
Monika singh	625000.00	0.00
Naresh Kumar Malik & sons HUF	750000.00	0.00
Prakshi Malik	335950.00	0.00
Premier Real Build P Ltd	500000.00	0.00
Vashishth Builders	2000000.00	0.00
Viajy Kumar	1000000.00	0.00
Naresh Kumar Malik	5431830.00	0.00
Rajneesh Malik	1266500.00	0.00
Ravinder	2265000.00	0.00
Kst Infrastructure Ltd	1500000.00	1500000.00
<b>TOTAL</b>	<b>15852280.00</b>	<b>1500000.00</b>





**List of Security Deposits**

Particulars	31.03.2017	31.03.2016
Interest Free Maint. Security - Green	2750225.00	2750225.00
Interest Free Maint. Security - MR	1656866.00	1656866.00
Interest Free Maint. Security - Shop	20440.00	16222.00
Interest Free Maint. Security - MF	1217259.00	1018739.00
Security Deposit-Luxury Floors	1832518.61	0.00
Security Recd. from Vision Plus Properties	151000.00	0.00
Interest Free Maint. Security - MMT Shop	10000.00	10000.00
Interest Free Maint. Security - MMT Plot	40255.00	40255.00
<b>TOTAL</b>	<b>7678563.61</b>	<b>5492307.00</b>

**List of Sundry Creditors**

Particulars	31.03.2017	31.03.2016
Ajay Singh	0.00	52793.81
Advantage outdoor	29350.00	0.00
Ascent Constructions Pvt. Ltd.	14317158.85	0.00
Aid Time	394302.00	0.00
Alliance Infocare	3300.00	0.00
Alankar Sales	0.00	2613.00
Digital Network	5500.00	0.00
Arihant Trading Company	0.00	102130.00
Bhardwaj Service Station	71585.00	0.00
Arun Dagar	34344.00	0.00
Ashoka Sales Corporation	0.00	2500.00
Asif Akhtar	0.00	100000.00
Brijbeer	104007.00	104007.00
Bishwa Prakash Jena	14258.00	11634.00
Bmr Properties Pvt Ltd	483466.00	483466.00
Beyant Kaur	25000.00	0.00
Brijbeer Construction Co.	0.00	992458.22
BTC Traders Pvt Ltd	23333.00	23333.00
Gajender	121246.00	0.00
City Property	35989.00	35989.00
Devendra Kumar Sharma	0.00	6683.00
Gaurav Pandey	23873.00	0.00
Gola Electrical	1980.00	0.00
Glow Pack	14200.00	0.00
Green Aid Nursery & Farm	694874.00	319174.00
Gulihar electricals Pvt Ltd	5935.00	0.00
Gupta Paints & Hardware Store	26047.00	0.00
Gurinder Singh	29700.00	0.00
Geographical projects	33600.00	0.00
Geodesy Surveying Pvt. Ltd.	0.00	17925.00
Hp Om Shanti Filling Station	3564.00	1172.65
J K Professionals Pvt Ltd	0.00	173124.00
Jile singh	19000.00	0.00
Jai Jagdamba Marbles	166029.00	
Jayine multitrade	246625.00	0.00
Jakir Husaain	12556.00	12556.00
Jitender Kumar	107761.00	193621.00
Khurana agencies	42500.00	0.00
Kailash Chand	17711.00	17711.00
Mahesh Kumar Contractor	15000.00	34663.00
Ladoo Lal Yadav	73455.00	103455.00
Mangla Fuels	0.00	3153.55
Mahadev Pustak	3250.00	0.00
Mehraj Dewan	72508.00	7178.00
Shree Shankar	35000.00	161460.00
Niranjan Singh	116976.00	0.00
Nirman Advertising Pvt Ltd.	557787.00	247928.00
Platinum sms	57000.00	0.00



Rising gain	200677.00	0.00
Sawan Marbles	42998.00	
Sri Ram	50028.00	0.00
Shivam Transport	6632.00	0.00
Shiv Om	123266.00	233215.00
Satbir singh	78800.00	0.00
Sorab	39720.00	27720.00
Smart wheels	12100.00	
Space Designeer	398938.00	40665.00
Sindh Media	210900.00	0.00
Suman Building material Suppliers	0.00	19250.00
Sunita Nara	0.00	17982.00
Tansheen Advertising	66825.00	0.00
Taruna Alumium Glass Work	20000.00	53764.00
Taj Highway		7138.40
Triveni Prasad	0.00	29220.00
Tyagi Electrical Construction Co.	0.00	7821.00
Trinity Creativity	159909.00	0.00
Vaishali printers	0.00	8946.00
VBE A/c	61293793.00	61293793.00
Ultra Hotels & Constructions Private Limited	248889.00	
Umesh Kumar	47500.00	0.00
Varmora Granito	1245.00	
Vision Plus Properties	0.00	5915.00
Webunto	43320.00	
Weld power	0.00	351.00
Zee Next Times	9900.00	
Zakir Hussain	99712.00	58664.00
<b>TOTAL</b>	<b>81194921.85</b>	<b>65015172.63</b>

### List of Statutory Dues

Particulars	31.03.2017	31.03.2016
TDS Payable	635570.00	697766.00
Swach Bharat Cess Payable	10612.00	0.00
Krishi Kalyan Cess Payable	1026.00	
ECOT Payable	2039541.57	0.00
Service Tax Payable	24897.00	4703.00
<b>TOTAL</b>	<b>2711646.57</b>	<b>582188.00</b>

### List of Expenses Payable

Particulars	31.03.2017	31.03.2016
Conveyance Expenses Payable	4842.00	9356.00
Director Remuneration Payable	191954.00	191954.00
Labour Charges Payable	6000.00	23621.00
Salary Payable	380732.00	412895.00
Security Expenses Payable	0.00	54341.00
Electricity Expenses Payable	194655.00	33265.00
Telephone Expenses Payable	4406.00	6373.00
Other Expenses Payable	117044.46	11499.00
<b>TOTAL</b>	<b>899633.46</b>	<b>743304.00</b>



**Advances paid to Suppliers/Contractors**

Particulars	31.03.2017	31.03.2016
ERS Real Infrastructure Ltd	75000.00	0.00
Farnami Sales Corporation	0.00	31222.00
Satbir Singh	0.00	334613.00
Gaurav Pandey	0.00	77777.00
<b>TOTAL</b>	<b>75000.00</b>	<b>443612.00</b>

**List of Advances Paid for Land**

Particulars	31.03.2017	31.03.2016
Baptist Church Trust Association		47500000.00
Mansha Real Tech Pvt Ltd.	43669000.00	16000000.00
<b>TOTAL</b>	<b>43669000.00</b>	<b>63500000.00</b>

**List of Advances**

Particulars	31.03.2017	31.03.2016
Cenvat Receivable	2759877.16	1137733
Deducted TDS Receivable from NBFC	73091.00	0
Labour Cess Advance	659980.37	836000
<b>TOTAL</b>	<b>3492948.53</b>	<b>1973733.00</b>

**SECURED LOANS**

FROM BANKS			
Particulars	Amount	Current	Non Current
Hdfc Bank Loan - Honda City	26937.14	26937.14	0.00
Icici Bank Housing Loan A/C 1024/9, Fbd	11110923.00	664468.00	10446455.00
Icici Bank Lap Against - 157/9	8987686.00	1021149.00	7966537.00
Obc -14 Car Loan - Free Lander	524348.00	524348.00	0.00
Hdfc Bank Audi Car Loan	1087478.38	703597.85	383880.53
<b>Total</b>	<b>21,737,372.52</b>	<b>2,940,499.99</b>	<b>18,796,872.53</b>

