

**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

**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name				PAN	
	MONIKA INFRASTRUCTURE PVT. LTD.				AACCM6074F	
	Flat/Door/Block No		Name Of Premises/Building/Village		Form No. which has been electronically transmitted	
	120/500(10)				ITR-6	
	Road/Street/Post Office		Area/Locality		Status	
			LAJPAT NAGAR		Pvt Company	
	Town/City/District		State		Pin/ZipCode	
	KANPUR		UTTAR PRADESH		Aadhaar Number/Enrollment ID	
			208005			
	Designation of AO(Ward/Circle)				Original or Revised	
DLC CC 29 1				ORIGINAL		
E-filing Acknowledgement Number				Date(DD/MM/YYYY)		
313351481290918				29-09-2018		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	29383170
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	29383170
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	8095799
	5	Interest and Fee Payable			5	33945
	6	Total tax, interest and Fee payable			6	8129744
	7	Taxes Paid	a	Advance Tax	7a	8114000
			b	TDS	7b	552382
			c	TCS	7c	0
			d	Self Assessment Tax	7d	0
			e	Total Taxes Paid (7a+7b+7c +7d)	7e	8666382
	8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	536640	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by SOM ARORAin the capacity of DIRECTORhaving PAN ABBP2178H from IP Address 122.161.104.82 on 29-09-2018 at KANPURDsc SI No & issuer 1397641749CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

## INDEPENDENT AUDITOR'S REPORT

To,  
The Members of  
Monika Infrastructure Private Limited,

### **Report on the Stand Alone Financial Statements**

We have audited the accompanying standalone financial statements of Monika Infrastructure Private Limited, which comprise the Balance Sheet as at March 31<sup>st</sup>, 2018; the Statement of Profit and Loss Statement and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these standalone 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 thereunder.

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 misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal 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 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 standalone financial statements.





## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2018, and its profit and its cash flows for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, 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 purpose of our audit.
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c) The Balance Sheet, the Statement of Profit and Loss Statement, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
  - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - e) On the basis of the written representations received from the directors as on March 31, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018, from being appointed as a director in terms of Section 164 (2) of the Act;
  - f) The company is not required to report on the adequacy of the internal financial control and operating effectiveness in accordance with the exemptions provided to the private companies as per Notification No GSR 464(E), dated 13.06.2017.
  - g) 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 litigation which would impact its financial position.
    - ii) The company did not have any long term contracts including derivatives contract for which there were any material foreseeable losses.
    - iii) There were no amounts which required to be transferred to the investor education and protection fund by the company.

**For Tandon & Mahendra**

**Chartered Accountants**

**FRN: 003747C**

  
**Mahendra Nath**  
**(Partner)**

**M. No. 072826**

**Place: Kanpur**

**Date :06.08.2018**

**"Annexure A" to the Independent Auditors' Report**

**[Referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our Report of even date]**

**I. In respect of fixed assets:**

- a. The Company is maintaining proper records showing full particulars, including quantitative details and situation, of fixed assets.
- b. As explained to us all fixed assets have been physically verified by the management at reasonable intervals, having regard to the size of the company and nature of its assets and no discrepancies were noticed on such physical verification.
- c. As per the records produced before us and explanations provided to us the company does not own any immovable property under the head fixed assets.

**II. In respect of Inventories:**

As explained to us the company is engaged in the real estate development business, the physical verification of inventory consisting of building under construction has been conducted by the management during the year, in our opinion the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business. The company is maintaining proper records of inventory and no material discrepancies were noticed on physical verification.

- III. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (c) of the Order are not applicable to the Company and hence not commented upon.
- IV. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- V. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules made there under to the extent notified.
- VI. The Central Government of India has not specified the maintenance of Cost Records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

**VII. In respect of Statutory Dues-**

- a. According to information and explanations given to us and the records of the company examined by us, in our opinion the Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2018 for a period of more than six months from the date on when they become payable.
- b. According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

- VIII. According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowing to any financial institution or banks or Government or dues to debenture holders as at the balance sheet date.





- IX. The Company has not raised any money by way of initial public offer, further public offer (including debt instruments). The term loan has been applied for the purpose for which they were obtained during the year under review.
- X. During the course of our examination of books and records of the company, carried out in accordance with the generally accepted auditing standards in India, and according to the information and explanation given to us, we have neither come across any instance of material fraud by the company or on the company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the management
- XI. The Company has not paid or provided for managerial remuneration during the year under review accordingly the provisions of clause 3(xi) of the Order are not applicable to the company.
- XII. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- XIII. As explained to us and as per the records of the company, section 177 of the Companies Act, 2013 does not apply to the Company and the transactions with the related party have been made in compliance with section 188 of the Companies Act, 2013, where applicable and the details have been disclosed in the Financial Statements as required by applicable Accounting Standards.
- XIV. The company has not made any preferential allotment or private placement of shares of fully or partially convertible debentures during the year under review. Accordingly the provisions of clause 3(xiv) of the Order are not applicable to the Company.
- XV. The company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly the provisions of Clause 3(xv) are not applicable to the Company
- XVI. The company is not required to be registered under Section 45-1A of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the Company

For Tandon & Mahendra  
Chartered Accountants

FRN: 003747C

  
Mahendra Nath  
(Partner)

M No. 072826

Place: Kanpur

Date: 06.08.2018

**MONIKA INFRASTRUCTURE PVT. LTD.**  
**CIN:U70101DL1997PTC088463**  
**BALANCE SHEET AS AT 31st MARCH, 2018**

PARTICULARS	NOTES	AMOUNT (Rs.)	
		As at 31 March 2018	As at 31 March 2017
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	8,000,100.00	8,000,100.00
(b) Reserves and Surplus	3	56,791,481.34	36,505,060.34
<b>(2) Non-Current Liabilities</b>			
(a) Long Term Borrowing	4	610,465,025.80	483,837,650.00
<b>(3) Current Liabilities</b>			
(a) Trade Payables	5	5,730,668.00	230,481.00
(b) Other Current Liabilities	6	337,682,325.29	293,599,905.18
(c) Short Term Provisions	7	8,488,910.00	-
<b>Total</b>		<b>1,027,158,510.43</b>	<b>822,173,196.52</b>
<b>II. ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, Plant & Equipment	8	2,210,953.08	3,461,263.04
(b) Non Current Investment	9	887,064,937.13	-
(c) Deferred Tax Asset	10	1,324,627.00	3,230,190.00
(d) Long Term Loans and Advances	11	18,851,910.00	2,980,232.00
(e) Other Non-Current Assets	12	319,051.19	319,051.19
<b>(2) Current Assets</b>			
(a) Inventories	13	-	740,023,980.58
(b) Cash and Cash Equivalents	14	50,095,727.73	29,458,319.50
(c) Short Term Loans and Advances	15	66,333,648.30	42,187,592.21
(d) Other Current Assets	16	957,656.00	512,568.00
<b>Total</b>		<b>1,027,158,510.43</b>	<b>822,173,196.52</b>
<b>Significant Accounting Policies</b>	1		
<b>Notes are an integral part of the financial statements.</b>	2-33		


As per our report of even date attached  
For Tandon & Mahendra  
Chartered Accountants  
Firm Registration No. 003747C

  
Mahendra Nath  
(Partner)  
Membership No. 072826  
Place : Kanpur  
Date : 06.08.2018

For and on behalf of the Board  
For Monika Infrastructure Pvt. Ltd.



Som Arora  
Director  
DIN:00162268

  
Sheel Srivastava  
Director  
DIN:00170663





**MONIKA INFRASTRUCTURE PVT. LTD.****CIN:U70101DL1997PTC088463****STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH, 2018**

PARTICULARS	NOTES	AMOUNT (Rs.)	
		As at 31 March 2018	As at 31 March 2017
<b>I REVENUE :</b>			
Revenue from Operation	17	34,000,000.00	
Other Income	18	2,130,452.57	2,184,920.52
<b>Total Revenue</b>		<b>36,130,452.57</b>	<b>2,184,920.52</b>
<b>II EXPENSES :</b>			
Purchase of Material	19	107,519,566.80	87,560,469.22
Change in Inventories of Stock-in-trade	20	740,023,980.58	(87,560,469.22)
Depreciation and Amortization Expenses	8	1,250,309.96	1,989,808.46
Other Expenses	21	43,720,638.36	40,615,510.28
<b>Total Expenses</b>		<b>892,514,495.70</b>	<b>42,605,318.74</b>
<b>III PROFIT/(LOSS)BEFORE TAX FROM CONTINUING OPERATIONS</b>		<b>(856,384,043.13)</b>	<b>(40,420,398.22)</b>
Less: Transfer to Investment		887,064,937.13	-
Less: Transfer to Construction A/c		-	40,420,398.22
<b>IV PROFIT BEFORE TAX</b> (There is no discontinuing operation)		<b>30,680,894.00</b>	<b>-</b>
<b>Tax Expenses :</b>			
a) Current Tax		8,488,910.00	-
b) Provision for Deferred tax		1,905,563.00	(614,851.00)
<b>V PROFIT FOR THE YEAR</b>		<b>20,286,421.00</b>	<b>614,851.00</b>
<b>VI BASIC EARNING PER SHARE (in Rs.)</b>			
Basic		25.36	0.77
Diluted		25.36	0.77
Significant Accounting Policies	1		
Notes are an integral part of the financial statements.	2-33		

As per our report of even date attached  
For Tandon & Mahendra  
Chartered Accountants  
Firm Registration No. 003747C

Mahendra Nath  
(Partner)  
Membership No. 072826  
Place : Kanpur  
Date : 06.08.2018

For and on behalf of the Board  
For Monika Infrastructure Pvt. Ltd.

Som Arora

Som Arora  
Director  
DIN:00162268

Sheel Srivastava  
Director  
DIN:00170663

# MONIKA INFRASTRUCTURE PVT. LTD.

## Notes to Financial Statements

### Note:1 SIGNIFICANT ACCOUNTING POLICIES

#### 1.1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

##### A. SYSTEM OF ACCOUNTING :

The Financial statements are prepared under the historical cost convention on accrual basis of accounting, in accordance with Generally Accepted Accounting Principles in India, the Accounting Standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 2013.

##### B. USE OF ESTIMATES :

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of income and expenses during the period. Although these estimates are based upon management's best knowledge of current events and actions, actual result could differ from these estimates.

##### C. CONSISTENCY :

Accounting Policies have been consistently applied by the Company and are consistent with those used in the previous year.

#### 1.2. PROPERTY, PLANT & EQUIPMENT:

Property, Plant and Equipment are stated at cost, comprising of purchase price, borrowing cost, duty, levies and any direct attributable cost of bringing the assets to their working condition for the intended use but net of recoverable taxes, trade discounts and rebates less accumulated depreciation, amortization and impairment losses.

#### 1.3. DEPRECIATION:

Depreciation has been provided on written down value method on the basis of useful life of the assets in the manner prescribed in Part C of Schedule II to the Companies Act, 2013. Depreciation on addition / deletion of assets during the year are provided on prorata basis. Assets costing less than Rs 5000 are charged to profit and loss statement. The fixed assets whose useful life as stipulated in schedule II has expired on the Balance sheet date have been retained at their residual value which is calculated @ 5 % of the original cost.

#### 1.4. INVENTORIES :

Inventories of the company consisting of land being used for an upcoming commercial project. The said land is valued at lower of cost or net realisable value including payments made to statutory/local authorities for various approvals and licenses.

#### 1.5. REVENUE RECOGNITION:

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rates applicable. Revenue from sales of goods is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be readily measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods net of excise duty, Sales Tax and GST, Stamp Duty etc.

#### 1.6. PROVISION FOR TAXATION :

##### Current Tax:

Provision is made for income tax, under the tax payable method, based on the liability as computed after taking credit for allowances and exemptions. Adjustments in books are made only after the completion of the assessment. In case of Matters under appeal, due to disallowances or otherwise, full provision is made when the said liabilities are accepted by the company.

##### Deffered Tax:

The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on prevailing enacted regulations. Deffered tax assets are recognised only if there is reasonable certainty that they will be realised and are reviewed for the appropriateness of their respective carrying at each balance sheet date.



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## MONIKA INFRASTRUCTURE PVT. LTD.

### **1.7. PROVISION AND CONTINGENCIES :**

The Company creates a provision when there exists a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent Assets are neither recognized nor disclosed.

### **1.8. EARNING PER SHARE :**

The Basic and Diluted Earnings Per Share ("EPS") is computed by dividing the net profit after tax for the year by weighted average number of equity shares outstanding during the year.

### **1.9. BORROWING COST :**

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing cost eligible for capitalisation.

### **1.10. CASH AND CASH EQUIVALENTS (FOR THE PURPOSE OF CASH FLOW STATEMENT):**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amount of cash and which are subject to insignificant risk of changes in value.

### **1.11. CASH FLOW STATEMENT:**

Cash flow are reported using indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferral or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

### **1.12. EMPLOYEE BENEFIT**

(i) Short-term employee benefits are recognised as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

(ii) Post employment benefits are recognised as an expense in the profit and loss account for the year in which the employee has rendered services. The expense is recognised at the present value of the amount payable towards contributions. The present value is determined using the market yields of government bonds, at the balance sheet date, at the discounting rate.

(iii) Other long-term employee benefits are recognised as an expense in the profit and loss account for the period in which the employee has rendered services. Estimated liability on account of long-term benefits is discounted to the current value, using the yield on government bonds, as on the date of balance sheet, at the discounting rate.

### **1.13. IMPAIRMENT OF ASSETS:**

Impairment is ascertained at each balance Sheet date in respect of cash generating units. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is greater of the net selling price and value in use. In assessing value in use, the estimated cash flows are discounted to their present values based on an appropriate discount factor.

1.14. The Policies not specifically mentioned above are in agreement with Accounting Standards issued by The Institute of Chartered Accountants of India.



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# MONIKA INFRASTRUCTURE PVT. LTD.

(Amount in Rs.)

Particulars	As at 31 March 2018	As at 31 March 2017
	As at 31 March 2018	As at 31 March 2017
<b>SHARE CAPITAL</b>		
<b>AUTHORISED :</b>		
900000 Equity Shares (P.Y. 900000 Equity Shares ) of Rs.10/- each	9,000,000.00	9,000,000.00
800010 Equity Shares (P.Y. 800010 Equity Shares ) of Rs.10/- each fully paid up	8,000,100.00	8,000,100.00
<b>TOTAL</b>	<b>8,000,100.00</b>	<b>8,000,100.00</b>

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

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Number of shares	Amount (Rs.)	Number of shares	Amount (Rs.)
Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period				
Equity Share of Rs.10/- each fully paid up:-				
Opening Balance	800,010.00	8,000,100.00	800,010.00	8,000,100.00
Closing Balance	800,010.00	8,000,100.00	800,010.00	8,000,100.00

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Number of shares held	holding %	Number of shares held	holding %
Details of shares held by shareholders holding more than 5% shares				
Class of shares/Name of shareholders				
Equity Share of Rs.10/- each fully paid up:-				
(i) Praveen Kumar Arora	266000.00	33.25	266,000.00	33.25
(ii) Raj Kumar Arora	267010.00	33.38	267,010.00	33.38
(iii) Som Arora	267000.00	33.37	267,000.00	33.37

*Som Arora*





## MONIKA INFRASTRUCTURE PVT. LTD.

Particulars		As at 31 March 2018	As at 31 March 2017
Note:3	<b>Reserves and Surplus:</b>		
	(a) Securities Premium		
	As per last Balance Sheet	32,000,000.00	32,000,000.00
	Add : Transfer during the year	-	-
	Less : Utilised during the year	-	-
	Closing balance	32,000,000.00	32,000,000.00
	(b) Profit & Loss Account - As per account annexed		
	As per last Balance Sheet	4,505,060.34	3,890,209.34
	Add-Profit/(Loss) for the year	20,286,421.00	614,851.00
		24,791,481.34	4,505,060.34
	Less-Appropriations		
	Transfer to Pre-Operative Expenses	-	-
	Closing balance	24,791,481.34	4,505,060.34
	<b>TOTAL</b>	<b>56,791,481.34</b>	<b>36,505,060.34</b>

Particulars		As at 31 March 2018	As at 31 March 2017
Note:4	<b>Long-Term Borrowings</b>		
	Secured Loan :-		
	(a) Kotak Mahindra Bank- Term Loan A/c	262,127,375.80	250,000,000.00
	Unsecured :-		
	(a) Loans and Advances from Related party	331,567,650.00	217,067,650.00
	(b) Others Loans and Advances	16,770,000.00	16,770,000.00
	<b>TOTAL</b>	<b>610,465,025.80</b>	<b>483,837,650.00</b>

## 4.1. Unsecured Loans:

The above unsecured loans from related party and other loans and advances are interest free loans repayable on demand. However, as per the mutual understanding with the parties they are not repayable within next 12 months from the balance sheet date.

## 4.2 Default in repayment of principal amount : Nil

## 4.3. Loan from Kotak Mahindra Bank

The company has taken secured loan from Kotak Mahindra Bank. The loan is secured by a floating charge on the land held as inventory by the company. The loan carries interest rate @ 13.85%. The Loan is repayable in 84 installments with the last installment to be paid in September, 2024.

## 4.4. Default in repayment of principal &amp; Interest amount : Nil

Particulars		As at 31 March 2018	As at 31 March 2017
Note:5	<b>Trade Payables</b>		
	(a) Trade Payables	5,730,668.00	230,481.00
	(Other than Micro, Small & Medium Enterprises)		
	<b>TOTAL</b>	<b>5,730,668.00</b>	<b>230,481.00</b>

Particulars		As at 31 March 2018	As at 31 March 2017
Note:6	<b>Other Current Liabilities</b>		
	(a) Current Maturities of Long Term Debt	47,659,522.80	-
	Secured Loans (Refer Point No.4.3 & 4.4)		
	(b) Interest Accrued and due on Borrowings	3,687,731.75	2,983,219.18
	(c) Other Payables		
	(i) Advance from customer	281,307,595.00	281,307,595.00
	(ii) Statutory Dues Payable	224,758.00	469,250.00
	(iii) Outstanding Liabilities for Expenses	443,931.74	246,149.00
	(iv) Creditor for Capital Expenditure	-	6,103,400.00
	(v) Retention Money	4,358,786.00	2,490,292.00
	<b>TOTAL</b>	<b>337,682,325.29</b>	<b>293,599,905.18</b>

Particulars		As at 31 March 2018	As at 31 March 2017
Note:7	<b>Short Term Provisions</b>		
	Provision for Current Tax	8,488,910.00	-
	<b>TOTAL</b>	<b>8,488,910.00</b>	<b>-</b>

Particulars		As at 31 March 2018	As at 31 March 2017
Note:10	<b>Deferred Tax Assets</b>		
	(a) Deferred Tax Assets		
	- On account of fixed assets	1,324,627.00	3,230,190.00
	<b>TOTAL</b>	<b>1,324,627.00</b>	<b>3,230,190.00</b>



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# **MONIKA INFRASTRUCTURE PVT. LTD.**

NOTE:8 Property, Plant and Equipment

(Amount in Rs. )

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As at 31.03.17	Additions	Transfer	As at 31.03.18	Up To 31.03.17	For the year	Adjustment	Up To 31.03.18	As at 31.03.18	As at 31.03.17
<u>Tangible Assets</u>										
Computer	23,450.00	-	-	23,450.00	22,608.00	-	-	22,608.00	842.00	842.00
JCB Cranes	331,800.00	-	-	331,800.00	168,088.96	32,029.49		200,118.45	131,681.55	163,711.04
Car Bently	16,000,000.00	-	-	16,000,000.00	12,720,327.79	1,210,553.16		13,930,880.95	2,069,119.05	3,279,672.21
Water Dispenser	6,500.00	-	-	6,500.00	6,175.00	-		6,175.00	325.00	325.00
Weighing Machine	17,438.00	-	-	17,438.00	16,121.56	444.54		16,566.10	871.90	1,316.44
Printer	6,900.00	-	-	6,900.00	6,555.00	-		6,555.00	345.00	345.00
Furniture & Fixture	6,233.00	-	-	6,233.00	4,810.27	448.16		5,258.43	974.57	1,422.73
Voltage Stabilizer	135,875.00	-	-	135,875.00	122,246.38	6834.62		129,081.00	6,794.00	13,628.62
TOTAL	16,528,196.00	-	-	16,528,196.00	13,066,932.96	1,250,309.96	-	14,317,242.92	2,210,953.08	3,461,263.04
Previous Year	16,528,196.00	-	-	16,528,196.00	11,077,124.50	1,989,808.46	-	13,066,932.96	3,461,263.04	5,451,071.50

NOTE 8.1 As per the schedule II of Companies Act 2013, Companies are required to compute the depreciation as per the useful life of the asset provided in schedule II, following this concept no depreciation during the year, has been charged on the assets whose useful life span has expired, and thus such assets are standing at their residual value i.e. 5% of the Original cost of the asset.



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**MONIKA INFRASTRUCTURE PVT. LTD.**

Particulars		As at 31 March 2018	As at 31 March 2017
Note:9	<b><u>Non Current Investment</u></b>		
	<b>Investment in Property:</b>		
	Land at Gurgaon	249,623,686.00	-
	Building at Gurgaon	637,441,251.13	-
	<b>TOTAL</b>	<b>887,064,937.13</b>	<b>-</b>



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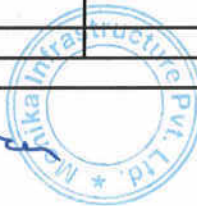


## MONIKA INFRASTRUCTURE PVT. LTD.

Particulars		As at 31 March 2018	As at 31 March 2017
Note:11	<b>Long Term Loans and Advances ( Unsecured, Considered Good)</b>		
	(a) Security Deposit	18,851,910.00	2,980,232.00
	<b>TOTAL</b>	<b>18,851,910.00</b>	<b>2,980,232.00</b>
Particulars		As at 31 March 2018	As at 31 March 2017
Note:12	<b>Other Non- Current Assets</b>		
	(a) Pre-Operative Expenses		
	Expenses to be capitalized	319,051.19	319,051.19
	<b>TOTAL</b>	<b>319,051.19</b>	<b>319,051.19</b>
Particulars		As at 31 March 2018	As at 31 March 2017
Note:13	<b>Inventories - (At cost )</b>		
	(a) <b>Work in Progress</b>		
	Capital Work in Progress	-	542,162,418.58
	(b) <b>Land for Development</b>		
	Agricultural Land, Jaunapur Village	-	313,060.00
	Agricultural Land, Village Rewlakhapur Delhi	-	3,006,046.00
	Agricultural Land Wazirabad Gurgaon	-	194,542,456.00
	<b>TOTAL</b>	<b>-</b>	<b>740,023,980.58</b>
Inventories amounting to Rs. 73,67,04,874.58/- (Land at wazirabad Rs. 19,45,42,456.00/- & Capital Work in Progress 54,21,62,418.58/-) are being converted in to Investment as on 01.04.2017. at cost			
Particulars		As at 31 March 2018	As at 31 March 2017
Note:14	<b>Cash &amp; Cash Equivalent</b>		
	<b>Cash &amp; Bank Balances:</b>		
	(a) Cash in Hand	550,204.50	75,937.50
	(b) Balances with Scheduled Banks in Current A/c	20,822,555.23	4,064,290.00
	(c) Balances with Scheduled Banks in Deposit A/c	28,722,968.00	25,318,092.00
	<b>TOTAL</b>	<b>50,095,727.73</b>	<b>29,458,319.50</b>
Particulars		As at 31 March 2018	As at 31 March 2017
Note:15	<b>Short Term Loans and Advances (Unsecured Considered Good)</b>		
	<b>Other Loans &amp; Advances</b>		
	(a) Advances to Suppliers	24,425,252.00	16,955,795.00
	(b) Advance Income Tax and Tax Deducted at Source	8,666,382.00	217,290.21
	(c ) Service Tax & GST Inputs and Income Tax Refunds	8,242,014.30	14,507.00
	(d) Others Advances	25,000,000.00	25,000,000.00
	<b>TOTAL</b>	<b>66,333,648.30</b>	<b>42,187,592.21</b>



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**MONIKA INFRASTRUCTURE PVT. LTD.**

Particulars		As at 31 March 2018	As at 31 March 2017
<b>Note:16</b>	<b>Other Current Assets</b>		
	(a) Prepaid Expenses	957,656.00	512,568.00
	<b>TOTAL</b>	<b>957,656.00</b>	<b>512,568.00</b>
Particulars		As at 31 March 2018	As at 31 March 2017
<b>Note:17</b>	<b>Revenue from Operation</b>		
	Sale of Land	34,000,000.00	-
	<b>TOTAL</b>	<b>34,000,000.00</b>	<b>-</b>
Particulars		As at 31 March 2018	As at 31 March 2017
<b>Note:18</b>	<b>Other Income</b>		
	a) Interest on FDR - HDFC Bank	6,618.00	8,732.00
	b) Interest on FDR - Kotak Mahindra Bank	2,123,823.04	2,172,900.52
	c) Interest on Income Tax Refund	-	3,288.00
	d) Sundry Balances Written off	11.53	-
	<b>TOTAL</b>	<b>2,130,452.57</b>	<b>2,184,920.52</b>
Particulars		Year Ended at 31 March 2018	Year Ended at 31 March 2017
<b>Note:19</b>	<b>Purchases of Stock-in-Trade:</b>		
	Development Charges	107,519,566.80	87,560,469.22
	<b>TOTAL</b>	<b>107,519,566.80</b>	<b>87,560,469.22</b>
Particulars		Year Ended at 31 March 2018	Year Ended at 31 March 2017
<b>Note:20</b>	<b>Changes in Inventories of Stock-in-trade</b>		
	<b>Opening Stock :</b>		
	Agricultural Land	197,861,562.00	169,899,062.00
	Work in Progress (Building under Construction)	542,162,418.58	482,564,449.36
	<b>TOTAL</b>	<b>740,023,980.58</b>	<b>652,463,511.36</b>
	<b>Closing Stock</b>		
	Agricultural Land	-	197,861,562.00
	Work in Progress (Building under Construction)	-	542,162,418.58
	<b>TOTAL</b>	<b>-</b>	<b>740,023,980.58</b>
	<b>Changes in Inventories of Stock-in-trade</b>	<b>(740,023,980.58)</b>	<b>87,560,469.22</b>
Particulars		As at 31 March 2018	As at 31 March 2017
<b>Note:21</b>	<b>Other Expenses</b>		
	Advertisement Expenses	-	120,393.00
	AMC Charges	2,500.00	40,258.00
	Auditors Remuneration	10,000.00	11,800.00
	Bank Charges	3,072.00	62,084.50
	Bank Guarantee Charges	713,642.76	296,598.28
	Car Running & Maintenance Expense	740,524.00	183,562.00
	DG Hiring Expenses	132,426.00	143,935.00
	Electricity Expenses	429,893.00	537,088.00
	Housekeeping Expenses	179,348.00	185,339.00
	Insurance Expenses	557,722.00	512,120.00
	Interest on Kotak Bank Term Loan	38,695,864.36	35,383,126.40
	Interest on Service Tax	350.00	11,872.00
	Interest on TDS	12,835.00	400.00
	Krishi Kalyan Cess Expenses	-	90.00
	Legal Charges	2,268.00	507,601.00
	Postage & Telegram	-	100.00
	Printing & Stationary	42,705.00	-
	Professional Charges	59,900.00	90,000.00
	Salary	1,447,753.00	1,756,892.00
	Service Tax Reverse Charge Expenses	-	6,008.00
	Sundry Balances Written off	-	669.10
	Swachch Bharat Cess Expenses	-	118.00
	Telephone Expenses	99,880.76	110,430.00
	Watch and Ward Expenses	589,954.48	655,026.00
	<b>TOTAL</b>	<b>43,720,638.36</b>	<b>40,615,510.28</b>
<b>21.1.</b>	All Other Expenses incurred during the year have been transferred to Investment as on 31.03.2018		



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**MONIKA INFRASTRUCTURE PVT. LTD.**

**Note:22** CONTINGENT LIABILITIES :-  
The company has provided Bank Guarantee :-

PARTICULARS	Amount
(i) Claims Against the company	Nil
(ii) Guarantees	
a) Director, Town Country planning, Internal Development Works	6,984,500.00
b) Dakshin Haryana Bijli Vitran Nigam	21,257,430.00
c) Director, Town Country planning, External Development	27,708,000.00
d) Haryana Urban Development Authority	320000.00
(iii) Other money for which the company is contingently liable	Nil

**Note:23** PAYMENT TO AUDITORS :

Particulars	As at 31 March 2018	As at 31 March 2017
As Audit Fees	10,000.00	11,400.00

**Note:24** RELATED PARTY DISCLOSURE

Related Party Disclosures in accordance with the Accounting Standards (AS-18) 'Related Party Disclosure', issued by the Institute of Chartered

(i) Names of related parties and description of relationship :

Name of the Party	Relationship
(a) Som Arora (Director)	Key Management Personnel
(b) Sheel Srivastava (Director)	Key Management Personnel
(c) Dilbagh Real Estate Developers Private Limited	Enterprise over which the Key Management Personnel and its relatives exercise a significant Influence

The company undertook the following transaction during the year with the related parties:-

Name of the Party	Particulars	As at 31 March 2018	As at 31 March 2017
(1) Som Arora	Loan Taken		
	Opening Balance (Cr.)	217,067,650.00	358,067,650.00
	Loan received during the year	114,500,000.00	59,000,000.00
	Loan repaid during the year	-	200,000,000.00
	Closing Balance (Cr.)	331,567,650.00	217,067,650.00

Name of the Party	Particulars	As at 31 March 2018	As at 31 March 2017
(2) Dilbagh Real Estate Developers Private Limited	Sale of land at Fair Markrt Value		
	Sales Consideration	26,500,000.00	-

**Note:25** DEFERRED TAX :

Consequent to the Accounting Standard-22 on "Accounting for Taxes on Income", the deferred tax of Rs.19,05,563.00 Dr. (P.Y Rs.6,14,851.00 Cr) is recognized in the Profit & Loss Account. Deferred Tax Assets and Liabilities (As shown in the brackets above) comprises of following tax effects:

Particulars	As at 31 March 2018	As at 31 March 2017
Fixed Assets	1,324,627.00	3,230,190.00
<b>Total</b>	<b>1,324,627.00</b>	<b>3,230,190.00</b>

**Note:26** EARNING PER SHARE :

Earning Per Share :	As at 31 March 2018	As at 31 March 2017
(a) Profit after tax (Profit attributable to Equity Shareholders)	20,286,421.00	614,851.00
(b) Weighted average nos. of Equity Shares for Basic / Diluted EPS	800,010.00	800,010.00
(c) Nominal Value of Equity Share (in Rs.)	10.00	10.00
(d) Basic Earning per Equity Share (in Rs.)	25.36	0.77
(d) Diluted Earning per Equity Share (in Rs.)	25.36	0.77

**Note:27** The Company is developing a new Commercial Project by the name and style of "Tapasya Corporate Heights" at its land at Wazirabad, Sec-53, Golf

**Note:28** AS-17 Segment Reporting

The company is predominantly engaged in the business of real estate sale & purchase of land which is the only business segment in accordance



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**MONIKA INFRASTRUCTURE PVT. LTD.****Note:29 Foreign Exchange :**

PARTICULARS	As at 31st March 2018	As at 31st March 2017
Earning in Foreign Exchange	Nil	Nil
Expenditure in Foreign Exchange	Nil	Nil

**Note:30** Sales and stock as per Annexure-A**Note:31** As per the information available with the company no amount is due to Micro, Small and Medium Enterprise as defined under the Micro, Small and**Note:32** A land and capital work in progress forming part of stock in trade (Land at Wazirabad and Building under construction at Gurgaon) are being converted into Investment on 01.04.2017 at cost.**Note:33** The figures of previous year have been regrouped/recast wherever considered necessary to make them comparable with those of current year.

As per our Report of Even Date Attached  
For Tandon & Mahendra  
Chartered Accountants  
Firm Regn No. 003747C

Mahendra Nath  
(Partner)  
Membership No. 072826  
Place: Kanpur  
Date : 06.08.2018

For and on behalf of the Board  
For Monika Infrastructure Pvt. Ltd.

Som Arora  
Director  
DIN:00162268

Sheel Shrivastava  
Director  
DIN:00170663

**MONIKA INFRASTRUCTURE PVT. LTD.****CIN:U70101DL1997PTC088463****Cash Flow Statement For the Year Ended on 31st, March, 2018**

Particulars	Amount (Rs.)	
	Current Year	Previous Year
<b>A Cash Flow from Operating Activities</b>		
Net Profit Before Tax and Extraordinary Items	30,680,894.00	(40,420,398.22)
Adjustments For:		
Depreciation for the year	1,250,309.96	1,989,808.46
<b>Operating Profit before Working Capital Changes</b>	<b>31,931,203.96</b>	<b>(38,430,589.76)</b>
Adjustments For:		
(Increase)/Decrease in Long Term Loans & Advances	(15,871,678.00)	222,993.00
(Increase)/Decrease in Short Term Loans & Advances	(24,146,056.09)	160,160.89
(Increase)/Decrease in Other Current Assets	(445,088.00)	(297,042.00)
(Increase)/Decrease in Inventories	740,023,980.58	(47,140,071.00)
Increase/ (Decrease) in Trade Payables	5,500,187.00	60,714.00
Increase/ (Decrease) in Other Current Liabilities	44,082,420.11	9,299,385.18
<b>Cash Generated from Operations</b>	<b>781,074,969.56</b>	<b>(76,124,449.69)</b>
Adjustments For:		
Direct Taxes Paid		
<b>Cash flow before extraordinary items</b>	<b>781,074,969.56</b>	<b>(76,124,449.69)</b>
Adjustments For:		
Extraordinary items	-	-
<b>Net Cash From Operating Activities (A)</b>	<b>781,074,969.56</b>	<b>(76,124,449.69)</b>
<b>B Cash Flow From Investing Activities</b>		
Net Sale/(Purchase) of Fixed Assets	-	
(Increase)/ Decrease in Non Current Investment	(887,064,937.13)	
<b>Net Cash From Investing Activities (B)</b>	<b>(887,064,937.13)</b>	<b>-</b>
<b>C Cash Flow From Financing Activities</b>		
Increase/(Decrease) in Long Term Borrowing	126,627,375.80	(141,194,672.13)
<b>Net Cash From Financing Activities (C)</b>	<b>126,627,375.80</b>	<b>(141,194,672.13)</b>
<b>Net Increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>20,637,408.23</b>	<b>(217,319,121.82)</b>
<b>Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>29,458,319.50</b>	<b>246,777,441.32</b>
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>50,095,727.73</b>	<b>29,458,319.50</b>

Notes:(1) Figures in Brackets represents outflows.

As per our report of even date attached

For Tandon &amp; Mahendra

Chartered Accountants

Firm Registration No. 003747C

Mahendra Nath

(Partner)

Membership No. 072826

Place : Kanpur

Date : 06.08.2018

For and on behalf of the Board  
For Monika Infrastructure Pvt. Ltd.

Som Arora

Som Arora

Director

DIN:00162268

Sheel Srivastava

Director

DIN:00170663



**MONIKA INFRASTRUCTURE PVT. LTD.**  
**LIST NOT FORMING PART OF BALANCE SHEET**

<b>LIST 1 Long Term Borrowing (Unsecured)</b>			
	Particulars	As at 31 March 2018	As at 31 March 2017
	(A) Loans and Advances from related parties		
	Som Arora	331,567,650.00	217,067,650.00
	<b>TOTAL (A)</b>	<b>331,567,650.00</b>	<b>217,067,650.00</b>
	(B) Other Loans and Advances		
	(i) Inter Corporate Loans & Advances		
	Vasundhara Trex Pvt. Ltd.	16,770,000.00	16,770,000.00
	<b>TOTAL (B)</b>	<b>16,770,000.00</b>	<b>16,770,000.00</b>
	<b>TOTAL (A+B)</b>	<b>348,337,650.00</b>	<b>233,837,650.00</b>
<b>LIST 2 Trade Payables</b>			
	Particulars	As at 31 March 2018	As at 31 March 2017
	ACE Test House	3,672.00	94,500.00
	Dream Maker Construction Pvt. Ltd.	2,580,563.00	-
	Environmental Design Solutions Pvt. Ltd.	121,349.00	121,349.00
	R.K. Vidyut Control	5,171.00	5,171.00
	Roofers Combine (India) Pvt. Ltd.	9,461.00	9,461.00
	Scenario India	1,791,033.00	-
	Trimooriti Electrical	1,219,419.00	-
	<b>TOTAL</b>	<b>5,730,668.00</b>	<b>230,481.00</b>
<b>LIST 3 Other Current Liabilities</b>			
	Particulars	As at 31 March 2018	As at 31 March 2017
	<b>Interest Accrued and due on Borrowings</b>		
	Interst on Term Loan-Kotak Mahindra	3,687,731.75	2,983,219.18
	<b>TOTAL</b>	<b>3,687,731.75</b>	<b>2,983,219.18</b>
	<b>Other Advences</b>		
	Advanced Against Property (Zenica Performance Cars Pvt. Ltd.)	281,307,595.00	281,307,595.00
	<b>TOTAL</b>	<b>281,307,595.00</b>	<b>281,307,595.00</b>
	<b>Statutory Dues Payable</b>		
	TDS Payable (Contractor)	209,958.00	126,599.00
	TDS Payable (Professional)	14,800.00	10,800.00
	WCT Payable	-	331,851.00
	<b>TOTAL</b>	<b>224,758.00</b>	<b>469,250.00</b>
	<b>Outstanding Liabilities for Expenses</b>		
	Tandon & Mahendra (Audit Fee)	10,000.00	11,800.00
	Electricity Expenses Payable	144,375.00	24,079.00
	Express Housekeeper Pvt. Ltd.	16,678.00	15,195.00
	Perfect Diesel Generator (DG Hiring Charges Payable)	12,535.00	11,880.00
	Salary Payable	172,670.00	104,064.00
	Zion Digital Tech Pvt. Ltd. (Printing & Stationary Expenses Payable)	8,561.00	-
	Telephone Expenses Payable	7,812.74	9,256.00
	Mohit Malik (Legal fees Payable)	16,200.00	16,200.00
	Sentinels Securities Pvt. Ltd (Watch & Watch Expenses)	55,100.00	53,675.00
	<b>TOTAL</b>	<b>443,931.74</b>	<b>246,149.00</b>
	<b>Creditors for capital Expenditure</b>		
	Sar Buildcon Pvt Ltd.	-	4,322,831.00
	Petropol India Ltd.	-	1,780,569.00
	<b>TOTAL</b>	<b>-</b>	<b>6,103,400.00</b>
	<b>Retention Money:</b>		
	Sar Buildcon Pvt Ltd.	3,125,775.00	2,287,119.00
	Trimooriti- Electrical Work	54,438.00	-
	Dream Maker	751,970.00	-
	Scenario India - Plumbing Work & Fire Fighting	223,430.00	-
	D.D.Pradhan Plumbing	203,173.00	203,173.00
	<b>TOTAL</b>	<b>4,358,786.00</b>	<b>2,490,292.00</b>

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LIST 4	Long Term Loans and Advances		
	Particulars	As at 31 March 2018	As at 31 March 2017
	<b>Security Deposit:</b>		
	Telephone Security	7,300.00	7,300.00
	Sales Tax Security Gurgaon	-	100,000.00
	Royalty Security	30,000.00	30,000.00
	Electricity Security	1,660,000.00	1,660,000.00
	<b>TOTAL</b>	<b>1,697,300.00</b>	<b>1,797,300.00</b>
	<b>Mobilisation Advance:</b>		
	Mobilisation Advance Civil Work - Dream Maker	128,024.00	1,067,712.00
	Mobilisation Advance Electrical Work - Trimoori	1,289,070.00	-
	Mobilisation Advance Alluminium Glazing Work - CEC	7,447,584.00	-
	Mobilisation Advance Finishing Work - Sobti Contracts	2,317,560.00	-
	Mobilisation Advance Fire Fighting Work - Scenario	674,462.00	-
	Mobilisation Advance Ventilation Work - Midas enterprises	4,066,836.00	-
	Mobilisation Advance Plumbing Work - Scenario	447,929.00	-
	Mobilisation Advance STP Work - Hydratech Engineers	261,252.00	-
	Mobilisation Advance Water Tank - Dream Maker	406,673.00	-
	Mobilisation Advance Finishing Work - Sobti Contracts	115,220.00	115,220.00
	<b>TOTAL</b>	<b>17,154,610.00</b>	<b>1,182,932.00</b>
	<b>GRAND TOTAL</b>	<b>18,851,910.00</b>	<b>2,980,232.00</b>
LIST 5	Short Term Loans and Advances		
	Particulars	As at 31 March 2018	As at 31 March 2017
	<b>Other Loans &amp; Advances</b>		
	<b>(A)Advances to Suppliers:</b>		
	Aquafab Engineering & Services	450,000.00	450,000.00
	Ashwath Infratech Pvt. Ltd.	795,430.00	795,430.00
	Consolidated Engineering Company	-	184,215.00
	D.D.Pradhan&Co. Pvt. Ltd.-Fire	2,003,461.00	2,003,461.00
	D.D.Pradhan&Co. Pvt. Ltd.-Plumbing	1,109,062.00	1,109,062.00
	JRA Design	126,405.00	126,405.00
	Krishna Creative Developers Pvt. Ltd.	10,185,400.00	10,185,400.00
	Mitsubishi Elevators India Pvt. Ltd.	7,653,672.00	-
	OM Trading India	558,822.00	558,822.00
	Sudhir Gensets Ltd.	900,000.00	900,000.00
	Sudhir Power Projects Pvt. Ltd.	643,000.00	643,000.00
	<b>TOTAL (A)</b>	<b>24,425,252.00</b>	<b>16,955,795.00</b>
	<b>(B) Others:</b>		
	Zenica Performance Cars Pvt. Ltd.	25,000,000.00	25,000,000.00
	<b>TOTAL (B)</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>
	<b>(C)Tax Deducted at Source &amp; Advance Tax</b>		
	TDS deducted On Sale of Land	340,000.00	-
	TDS deducted- Kotak Bank	212,382.00	217,290.21
	Advance Tax	8,114,000.00	-
	<b>TOTAL (C)</b>	<b>8,666,382.00</b>	<b>217,290.21</b>
	<b>(D) Service Tax/ GST Inputs, Income Tax Refunds &amp; Other Recoverable from Revenue Authorities</b>		
	Income Tax Refund Due A.Y. 2006-07	14,507.00	14,507.00
	Income Tax Refund Due A.Y. 2017-18	217,290.21	-
	CGST- Credit	3,380,048.40	-
	SGST- Credit	3,380,048.40	-
	IGST- Credit	1,250,120.29	-
	<b>TOTAL (D)</b>	<b>8,242,014.30</b>	<b>14,507.00</b>
	<b>TOTAL (A+B+C+D)</b>	<b>66,333,648.30</b>	<b>42,187,592.21</b>
LIST 6	Purchase of Stock in Trade		
	Particulars	As at 31 March 2018	As at 31 March 2017
	<b>Development Charges</b>		
	Development Charges	107,519,566.80	47,140,071.00
	Add : Depreciation	1,250,309.96	1,989,808.46
	Add : Other Expenses	43,720,638.36	40,615,510.28
	Less : Other Income	2,130,452.57	2,184,920.52
	<b>TOTAL</b>	<b>150,360,062.55</b>	<b>87,560,469.22</b>

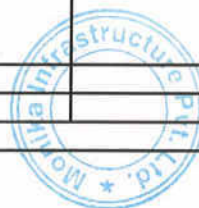
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LIST 7 Other Current Assets			
	Particulars	As at 31 March 2018	As at 31 March 2017
	<b>Prepaid Expenses</b>		
	Prepaid AMC CCTV Cameras	-	2,500.00
	Prepaid AMC Car Bentley	723,129.00	316,438.00
	Prepaid Insurance	234,527.00	193,630.00
	<b>TOTAL</b>	<b>957,656.00</b>	<b>512,568.00</b>
LIST 8 Cash & Cash Equivalent			
	Particulars	As at 31 March 2018	As at 31 March 2017
(a)	Cash in Hand	550,204.50	75,937.50
	<b>TOTAL</b>	<b>550,204.50</b>	<b>75,937.50</b>
(b)	Balances with Scheduled Banks in Current A/c		
	HDFC Bank Ltd. (Gurgaon)	155,028.52	148,329.52
	HDFC Bank Ltd. (Net Banking)	179,457.00	126,978.00
	Kotak Mahindra Bank	19,306,417.71	3,788,982.48
	Pay Order / D.D. in Hand	1,181,652.00	-
	<b>TOTAL</b>	<b>20,822,555.23</b>	<b>4,064,290.00</b>
(c)	Balances with Scheduled Banks in Deposit A/c		
	FDR No.4911330584 Kotak Bank-Bank Guarantee	189,728.00	163,630.00
	FDR No.8811975241 Kotak Bank-Bank Guarantee	2,770,800.00	-
	FDR No.8811975258 Kotak Bank-Bank Guarantee	399,000.00	-
	FDR No.8811980900 Kotak Bank-Bank Guarantee	32,000.00	-
	FDR No.4911330591 Kotak Bank-Bank Guarantee	2,518,483.00	2,173,908.00
	FDR with Kotak Bank	22,180,000.00	22,180,000.00
	FDR with HDFC Bank	100,000.00	-
	Interest accrued on FDR (HDFC)	164.00	-
	Interest accrued on FDR (Kotak)	532,793.00	800,554.00
	<b>TOTAL</b>	<b>28,722,968.00</b>	<b>25,318,092.00</b>
	<b>GRAND TOTAL</b>	<b>50,095,727.73</b>	<b>29,458,319.50</b>



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