

YOGIRAJ BUILDCON PRIVATE LIMITED

Statement of Profit & Loss Account for the year ending 31st March, 2015

Particulars	Note No.	For the year ended 31st March, 2015	For the year ended 31st March, 2014
1 Revenue from operations (Net)		-	-
2 Other income	13	675	-
3 Total revenue (1+2)		675	-
4 Expenses			
(a) Cost of materials consumed	14	4,207,375	10,338,146
(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15	(6,670,163)	(10,338,146)
(c) Depreciation expense	8	5,267	-
(d) Other expenses	16	3,189,044	255
Total expenses		731,523	255
5 Profit before tax (3 - 4)		(730,848)	(255)
6 Tax expense:			
(a) Current tax expense for current year		-	-
(b) Deferred tax		789	-
		789	-
7 Profit for the year		(731,637)	(255)
8 Earnings per share(F.V of Rs.100/- each) :			
Basic & Diluted	17	(7.32)	(0.00)
Significant Accounting Policies	1-2		
Refer accompanying notes forming part of the financial statements	18-25		

As Per our Report of Even Date

For RAJJ & Co.

Chartered Accountants

Jignesh Dhaduk

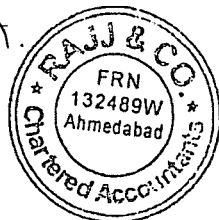
Partner

M. No. 129149

F. R. No.: 132489W

Place : Ahmedabad

Date : 05/09/2015



For and on behalf of the Board of Directors

M. P. Sutariya

Yogeshbhai P. Sutariya

Director

(DIN - 06716290)

V. Y. Sutariya

Vimlaben Y. Sutariya

Director

(DIN - 06718998)

YOGIRAJ BUILDCON PRIVATE LIMITED

Notes forming part of the Financial Statement for the year ended 31st March, 2015

13. OTHER INCOME

Particulars	As at 31/03/2015	As at 31/03/2014
Discount Received	675	-
Total	675	-

14. COST OF RAW MATERIAL CONSUMED

Particulars	As at 31/03/2015	As at 31/03/2014
Opening Stock	-	-
Add : Purchase	4,207,375	10,338,146
Less : Closing Stock	-	-
Total	4,207,375	10,338,146

15. CHANGES IN INVENTORIES OF FINISHED GOODS, WIP & STOCK IN TRADE

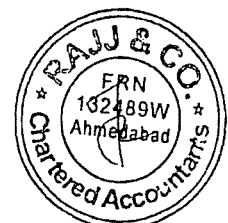
Particulars	As at 31/03/2015	As at 31/03/2014
Opening Stock of Work in Progress	10,338,146	-
Less : Closing Stock of Work in Progress	17,008,309	10,338,146
Total	(6,670,163)	(10,338,146)

16. OTHER EXPENSES

Particulars	As at 31/03/2015	As at 31/03/2014
AUDA Expenses	531,270	-
Carting Expenses	1,609,930	-
Consumable and Hardware Expenses	82,138	-
Earth Moving Expenses	35,700	-
Electrical Expenses	6,590	-
Labour Work Expenses	145,260	-
Water Expenses	51,900	-
Bank Charges	289	255
Advertisement Expenses	4,000	-
Electricity Expenses	43,178	-
Preliminary Expenses Written off	14,364	-
Printing and Stationery Expenses	764	-
Salary Expenses	500,000	-
Sales Promotion Expenses	64,650	-
Security Services	98,801	-
Staff Welfare Expenses	210	-
Total	3,189,044	255

17. EARNINGS PER SHARE

Net Profit after Tax as per Profit & Loss account attributable to	(731,637)	(255)
Weighted Avg Number of equity Shareholders used as	100,000	100,000
Basic EPS (in Rs.)	(7.32)	(0.00)
Face Value Per Equity Share (in Rs.)	10	10



YOGIRAJ BUILDCON PRIVATE LIMITED

Note to the financial statements (Continued)
for the year ended 31 March 2015

(Currency: Indian Rupees)

18 Expenditure and earnings in foreign currency (on accrual basis):

Expenditure:

Particulars	2015	2014
IMPORT OF RAW MATERIAL	NIL	NIL
OTHER EXPENSES	NIL	NIL
Total	NIL	NIL

Earnings:

Particulars	2015	2014
EARNING IN FOREIGN CURRENCY	NIL	NIL
	NIL	NIL

19 Related party transactions

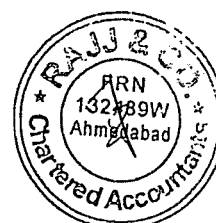
As per Accounting Standard – 18 issued by the ICAI, the company's related parties and transaction with them are as under:

a) Names of related parties and nature of relationship where control exists

Sr no	Category of related parties	Names
1	Key Management personnel And their relatives	Yogeshbhai P. Sutariya (Director) Vimlaben Y. Sutariya (Director) Nitesh R. Anghan (Director)
2	Enterprise over which key management personnel/their relatives have significant influences	

b) Transactions with related parties

Name of Parties	Nature of transaction	2015		2014	
		Transactions during the year	Balance outstanding	Transactions during the year	Balance outstanding
Yogeshbhai P. Sutariya	Remuneration	2,50,000	2,50,000		
	Loan Taken	1,28,76,200		40,80,200	
	Loan Repaid	NIL	1,28,76,200		40,80,200
Vimlaben Y. Sutariya	Remuneration	2,50,000	2,50,000		
	Loan Taken	NIL		3,94,766	
	Loan Repaid	NIL	3,94,766		3,94,766



YOGIRAJ BUILDCON PRIVATE LIMITED**Note to the financial statements (Continued)***For the year ended 31 March 2015*

(Currency: Indian Rupees)

Niteshbhai R. Anghan	Loan Taken Loan Repaid	NIL NIL	20,00,000	20,00,000	20,00,000
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Note: Related party relationship is as identified by the company as per AS -18 related party disclosure issued by the ICAI, and relied upon by the auditor

20 Segment reporting

The company is engaged in Private Construction and Civil Work. The business is considered to constitute one single primary segment in the context of Accounting Standard 17 on Segment Reporting issued by the ICAI.

21 Outstanding dues to micro, small and medium enterprises

Sundry creditors as at the year end include outstanding dues amounting Rs. NIL to micro, small and medium enterprises.

The following disclosures are made for amounts due to micro, small and medium enterprises:

	2015
Principal amount and interest due thereon remaining unpaid to any supplier as at the year end	NIL
Amount of interest paid by the Company in terms of Section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year	-
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-
Amount of interest accrued and remaining unpaid at the end of the accounting year	NIL

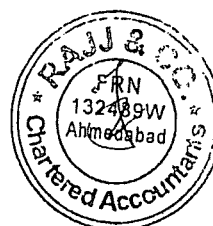
On the basis of information and records available with the Company, the above disclosures are made in respect of amounts due to the micro, small and medium enterprises, who have registered with the relevant competent authorities. This has been relied upon by the auditors.

22 The deferred tax assets (liability) at the yearend comprise of timing difference on account of the following;

Particular	As on 01.04.2014	For the year	Net Balance (31.3.2015)
Depreciation	NIL	(789)	(789)

23 Contingent Liability

There are no contingent liabilities as at 31st March 2015



YOGIRAJ BUILDCON PRIVATE LIMITED

Note to the financial statements (*Continued*)

For the year ended 31 March 2015

(Currency: Indian Rupees)

24 Capital Commitments

An Amount of Rs. NIL is balance towards capital commitment as at 31 March 2015

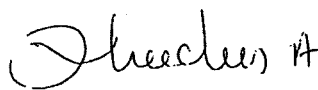
- 25** These financial statements have been prepared in the format prescribed by the Revised Schedule III to the Companies Act 2013. Previous year figures have been regrouped / reclassified to confirm to the classification of the current period.

SIGNATURES TO THE NOTES 1 TO 25

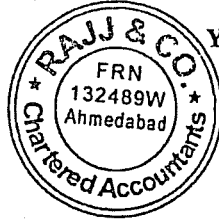
For RAJJ & CO

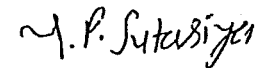
Chartered Accountants

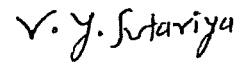
Firm's Registration No: 132489W


Jignesh A. Dhaduk
Partner
Membership No:129149

Place: Ahmadabad
5th September, 2015




Yoeshbhai P. Sutariya
Director
(DIN - 06716290)


Vimlaben Y. Sutariya
Director
(DIN - 06718998)