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	**Expences**			
	(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

For and on behalf of the Board of Directors

Jignesh Dhaduk
Partner
M. No. 129149
F. R. No.: 132489W
Place : Ahmedabad
Date : 05/09/2015

RAJJ & CO. FRN 132489W Ahmedabad Chartered Accountants

Yogeshbhai P. Sutariya	Vimlaben Y. Sutariya
Director	Director
(DIN – 06716290)	(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	-
Consumble 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	-
Preliminery 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

RAJJ & CO.
FRN 132489W
Ahmedabad
Chartered Accountants

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

		2015		**2014**	
Name of Parties	**Nature of transaction**	**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

RAJJ & CO.
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Ahmedabad
Chartered Accountants

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	NIL		20,00,000	
	Loan Repaid	NIL	20,00,000		20,00,000

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

RAJJ & CO. FRN 132489W Ahmedabad Chartered Accountants

(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 / re-classified 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	**Yoeshbhai P. Sutariya**	**Vimlaben Y. Sutariya**
Partner	Director	Director
Membership No:129149	(DIN – 06716290)	(DIN – 06718998)

Place: Ahmadabad
5th September, 2015

RAJJ & CO. FRN 132489W Ahmedabad Chartered Accountants