

ATMIYA FIELDCON PRIVATE LIMITED
CIN : U45201GJ2010PTC063261
BALANCE SHEET AS AT 31/03/2018

In ₹

Particulars	Note	31/03/2018	31/03/2017
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	7500000.00	7500000.00
Reserves and surplus	2	1703910.00	1576513.00
Money received against share warrants	3	-	-
		9203910.00	9076513.00
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	4	-	-
Deferred tax liabilities (Net)	5	-	-
Other Long term liabilities	6	-	-
Long-term provisions	7	-	-
		0.00	0.00
Current liabilities			
Short-term borrowings	8	7366481.00	7504900.00
Trade payables	9	13567168.00	15677372.00
Other current liabilities	10	15622000.00	16270000.00
Short-term provisions	11	1816090.00	1104870.00
		38371739.00	40557142.00
TOTAL		47575649.00	49633655.00
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	12	37911.00	48478.00
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		37911.00	48478.00
Non-current investments	13	10378050.00	4596150.00
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		10415961.00	4644628.00
Current assets			
Current investments		-	-
Inventories	14	22359589.00	31049534.00
Trade receivables	15	9245000.00	7394000.00
Cash and cash equivalents	16	1967133.00	128140.00
Short-term loans and advances	17	3574474.00	6378883.00
Other current assets	18	13492.00	38470.00
		37159688.00	44989027.00
TOTAL		47575649.00	49633655.00

In terms of our attached report of even date
For N.P. LAKHANI & CO.
CHARTERED ACCOUNTANTS
FRN : 126786W

[Signature]

NARESHKUMAR PARSHOTTAMBHAI LAKHANI
(PROPRIETOR)



For ATMIYA FIELDCON PRIVATE LIMITED

[Signature]

BHAVESHBHAI T
SUTARIYA
(DIRECTOR)
(DIN : 02492623)

[Signature]

SHAILESHBHAI T
SUTARIYA
(DIRECTOR)
(DIN : 03294666)

Place : SURAT

Date : 07/09/2018

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2018**1 Share Capital**

In ₹

Particulars	31/03/2018	31/03/2017
Authorised		
750000 (750000) Equity Shares of ₹ 10/- Par Value	7500000.00	7500000.00
	7500000.00	7500000.00
Issued		
750000 (750000) Equity Shares of ₹ 10/- Par Value	7500000.00	7500000.00
	7500000.00	7500000.00
Subscribed		
750000 (750000) Equity Shares of ₹ 10/- Par Value	7500000.00	7500000.00
	7500000.00	7500000.00
Paidup		
750000 (750000) Equity Shares of ₹ 10/- Par Value Fully Paidup	7500000.00	7500000.00
	7500000.00	7500000.00

2 Reserve and Surplus

In ₹

Particulars	31/03/2018	31/03/2017
General Reserve - Opening	337276.00	331909.00
Addition	19110.00	5367.00
Deduction	0.00	0.00
	356386.00	337276.00
Profit and Loss Opening	1239237.00	1733594.00
Amount Transferred From Statement of P&L	127397.00	21929.00
Amount Transferred From Sundries		
Others	0.00	(510919.00)
	0.00	(510919.00)
Appropriation and Allocation		
General Reserve	19110.00	5367.00
	(19110.00)	(5367.00)
	1347524.00	1239237.00
	1703910.00	1576513.00

3 Money Received Against Share Warrants

In ₹

Particulars	31/03/2018	31/03/2017
	0.00	0.00

4 Long Term Borrowings

In ₹

Particulars	31/03/2018	31/03/2017
	0.00	0.00

5 Deferred Taxes

In ₹

Particulars	31/03/2018	31/03/2017
-------------	------------	------------

6 Other Long Term Liabilities

In ₹

Particulars	31/03/2018	31/03/2017
	0.00	0.00



7 Long Term Provisions

Particulars	31/03/2018	31/03/2017
Employee Benefits		
Other Employee Liabilities Related Provision		
Tax Provision		
Current Tax		
Statutory Liabilities		
Others	0.00	0.00

8 Short Term Borrowings

Particulars	31/03/2018	31/03/2017
Loans and advances from related parties		
Unsecured		
Director		
BHAVESHBHAI T SUTARIYA	335581.00	350000.00
SHAILESHBHAI T SUTARIYA	2249929.00	2249929.00
Other		
ANILKUMAR KUNVERJIBHAI SUTARIYA	130000.00	130000.00
KRISHNA CONTRUCTION (RAMESH SUTARIYA)	1000000.00	1000000.00
RAMESHBHAI LAXMANBHAI	376000.00	500000.00
RAMKUVARBEN T.SUTARIYA	300000.00	300000.00
SAHAJ CONSTRUCTION	375000.00	375000.00
SUNIL K SUTARIYA	600000.00	600000.00
TEJAL DIHORA	600000.00	600000.00
TULSIBHAI SUTARIYA	299971.00	299971.00
Other loans and advances		
Unsecured		
BRAHMANI CREATION	500000.00	500000.00
JIGNESHBHAI MADHAVJIBHAI KALATHIYA LOAN	100000.00	100000.00
SURESH B BHALANI	500000.00	500000.00
	7366481.00	7504900.00

9 Trade Payables

Particulars	31/03/2018	31/03/2017
Creditors Due others		
Sundry Creditors	13567168.00	15677372.00
	13567168.00	15677372.00

10 Other Current Liabilities

Particulars	31/03/2018	31/03/2017
Income received in advance		
From Customers		
Advance against sales	15622000.00	16270000.00
	15622000.00	16270000.00

11 Short Term Provisions

Particulars	31/03/2018	31/03/2017
Employee Benefits		
Other Employee Liabilities Related Provision		
salary payable	15500.00	0.00
Tax Provision		
Current Tax		
INCOME TAX PROVISION	53870.00	13850.00
Statutory Liabilities		
VAT PAYABLE	0.00	1800.00
Others		
UNPAID AUDIT FEES	15000.00	7500.00
BHAVESH T SUTARIYA (UNPAID DIRECTOR REM)	931410.00	281410.00
SHAILESH T SUTARIYA (UNPAID DIRECTOR REM)	800310.00	800310.00
	1816090.00	1104870.00



12 Tangible assets

Particulars	Gross			Depreciation			Impairment			Net	
	Opening	Addition	Deduction	Closing	Opening	During Period	Deducti on	Other Adj.	Closing	Opening	Closing
Land											
Free Hold Land											
Equipments											
Office	65513.00			65513.00	45700.00	7173.00			52873.00		12640.00
Equipments											
Furniture and	58000.00			58000.00	30335.00	3394.00			33729.00		25271.00
Fixtures											
Grand Total	124513.00	0.00	0.00	124513.00	76035.00	10567.00	0.00	0.00	86602.00	0.00	37911.00
Previous	124513.00	0.00	0.00	124513.00	62529.00	13506.00	0.00	0.00	76035.00	0.00	48478.00
											61984.00

In ₹



13 Non-current investments

	In ₹	
Particulars	31/03/2018	31/03/2017
Investment in Property		
Land purchase(Bakro-2572	4710950.00	0.00
Land Purchase(Bakro-2584)	4396150.00	4396150.00
Land Purchase(Bakrol-2584 New)	1070950.00	0.00
Land Purchase -JOL	200000.00	200000.00
	10378050.00	4596150.00

14 Inventories

	In ₹	
Particulars	31/03/2018	31/03/2017
Work in Progress		
WORK IN PROGRESS	22359589.00	31049534.00
	22359589.00	31049534.00

15 Trade receivables

	In ₹	
Particulars	31/03/2018	31/03/2017
Trade Receivable		
Secured, considered good		
Exceeding Six Months		
Sundry Debtors	9245000.00	7394000.00
	9245000.00	7394000.00

16 Cash and cash equivalents

	In ₹	
Particulars	31/03/2018	31/03/2017
Cash in Hand	1945476.00	48680.00
Balances With Banks		
Balance With Scheduled Banks		
Current Account		
KOTAK BANK # 3611242555	0.00	13416.00
AXIS BANK# 7045	0.00	66044.00
	1967133.00	128140.00

17 Short-term loans and advances

	In ₹	
Particulars	31/03/2018	31/03/2017
Security Deposits		
Secured, considered good		
VAT SECURITY DEPOSIT	10000.00	10000.00
Loans and advances to others		
Unsecured, considered good		
BHAVESH MANHARBHAI PATEL (LAND)	0.00	50000.00
DIWAKSHI RESIDENCY	0.00	96000.00
MAHESH P VIRANI	600000.00	600000.00
HARIBHAI BHARWAD(LAND)	0.00	100000.00
HARSHADBHAI	130000.00	130000.00
JAYESHBHAI JASHBHAI PATELHUF(BAKROL-2572)	0.00	2700000.00
JAYESHBHAI JASHBHAI PATEL(LAND VADTAL ROAD)	0.00	2212000.00
SERVICE TAX PAID	2090884.00	480883.00
Nalinbhai Kantibhai	600000.00	0.00
P D Patel (for Land at Karamsad)	101000.00	0.00
Secured, considered good		
CGST UNCLAIMED ITC	21295.00	0.00
SGST UNCLAIMED ITC	21295.00	0.00
	3574474.00	6378883.00



18 Other current assets

Particulars	31/03/2018	31/03/2017
DEFFERED TAX ASSETS	12532.00	11370.00
PRE-OPERATIVE EXPS. (NOT W/OFF)	960.00	1200.00
REGISTRATION CHARGE FOR INC AUTHOPRISE CAPITAL	0.00	25900.00
	13492.00	38470.00

In terms of our attached report of even date
For N.P.LAKHANI & CO.
CHARTERED ACCOUNTANTS
FRN : 126786W



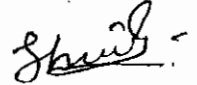
NARESHKUMAR PARSHOTTAMBHAI LAKHANI
(PROPRIETOR)



For ATMIYA FIELDCON PRIVATE LIMITED



BHAVESHBHAI T
SUTARIYA
(DIRECTOR)
(DIN : 02492623)



SHAILESHBHAI T
SUTARIYA
(DIRECTOR)
(DIN : 03294666)

Place : SURAT

Date : 07/09/2018

ATMIYA FIELDCON PRIVATE LIMITED
CIN : U45201GJ2010PTC063261
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2018

Particulars	Note	31/03/2018	31/03/2017
Revenue from operations	19	11526000.00	2500000.00
Other income	20	-	342965.00
Total Revenue		11526000.00	2842965.00
Expenses			
Cost of materials consumed	21	801599.00	3689755.00
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	22	8689945.00	(1812341.00)
Employee benefits expense	23	679260.00	298350.00
Finance costs	24	15575.00	36898.00
Depreciation and amortization expense	25	10567.00	13506.00
Other expenses	26	1148479.00	582517.00
Total expenses		11345425.00	2808685.00
Profit before exceptional, extraordinary and prior period items and tax		180575.00	34280.00
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		180575.00	34280.00
Extraordinary Items		-	-
Profit before prior period items and tax		180575.00	34280.00
Prior Period Items		-	-
Profit before tax		180575.00	34280.00
Tax expense:	27		
Current tax		54340.00	13850.00
Deferred tax		(1162.00)	(1499.00)
Profit/(loss) for the period from continuing operations		127397.00	21929.00
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		127397.00	21929.00
Earnings per equity share:	28		
Basic		0.17	0.03
Diluted		-	-

In terms of our attached report of even date
For N.P.LAKHANI & CO.
CHARTERED ACCOUNTANTS
FRN : 126786W


NARESHKUMAR PARSHOTTAMBHAI LAKHANI
(PROPRIETOR)



For ATM:YA FIELDCON PRIVATE LIMITED


BHAVESHBHAI T
SUTARIYA
(DIRECTOR)
(DIN : 02492623)


SHAILESHBHAI T
SUTARIYA
(DIRECTOR)
(DIN : 03294666)

Place : SURAT

Date : 07/09/2018

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2018

19 Revenue from operations

Particulars	31/03/2018	31/03/2017
Sale of Products		
Other Goods		
SALES WITH LAND	10046000.00	2500000.00
SALES	1480000.00	0.00
	11526000.00	2500000.00

20 Other income

Particulars	31/03/2018	31/03/2017
Miscellaneous		
Sundries w/off	0.00	342965.00
	0.00	342965.00

21 Cost of materials consumed

Particulars	31/03/2018	31/03/2017
Raw Material		
Purchase	801599.00	3689755.00
	801599.00	3689755.00
	801599.00	3689755.00

Details of Raw Material

Particulars	31/03/2018	31/03/2017
RAW MATERIAL	801599.00	3689755.00
	801599.00	3689755.00

22 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

Particulars	31/03/2018	31/03/2017
Opening		
Work in Progress	31049534.00	29237193.00
	31049534.00	29237193.00
Closing		
Work in Progress	22359589.00	31049534.00
	22359589.00	31049534.00
Increase/Decrease		
Work in Progress	8689945.00	(1812341.00)
	8689945.00	(1812341.00)

Details of Changes in Inventory

Particulars	31/03/2018	31/03/2017
Work in Progress		
WORK-IN -PROGRESS	8689945.00	(1812341.00)
	8689945.00	(1812341.00)

23 Employee benefits expense

Particulars	31/03/2018	31/03/2017
Salary, Wages & Bonus		
Labour Charges	276260.00	265350.00
Staff Salary	217000.00	33000.00
Security Salary	186000.00	0.00
	679260.00	298350.00



24 Finance costs

In ₹

Particulars	31/03/2018	31/03/2017
Interest Expenses		
Bank Charges		
BANK COMMISSION EXPS	0.00	5750.00
Bank Charge	15064.00	24903.00
Other Interest Charges		
Interest on TDS	0.00	889.00
Interest on VAT	511.00	5356.00
	15575.00	36898.00

25 Depreciation and amortisation expense

In ₹

Particulars	31/03/2018	31/03/2017
Depreciation & Amortisation		
Depreciation Tangible Assets	10567.00	13506.00
	10567.00	13506.00

26 Other expenses

In ₹

Particulars	31/03/2018	31/03/2017
Manufacturing Service Costs Expenses		
Freight And Forwarding Charges		
Freight	188383.00	0.00
Loading Unloading Charges	275000.00	0.00
Other Manufacturing Costs		
Site Exps	125902.00	0.00
Administrative and General Expenses		
Telephone Postage		
Telephone Exps	5400.00	9510.00
Rent Rates And taxes		
VAT Exps	13794.00	39760.00
GST Late Fees	6860.00	0.00
Service TAX	0.00	4500.00
Auditors Remuneration		
Audit Fees	15000.00	7500.00
Managerial Remuneration		
DIRECTOR REMUNERATION	150000.00	264000.00
Repairs Maintenance Expenses		
Buildings	27250.00	0.00
Others	23000.00	0.00
computer & Printer Repair Exps	3570.00	0.00
Electricity Expenses		
ELECTRICITY EXPS	125668.00	109160.00
Legal and Professional Charges		
Professional Fees	27000.00	34000.00
Legal Exps	17250.00	0.00
Other Administrative and General Expenses		
Misc. exps	9225.00	21177.00
Printing & Stationery Exps	11510.00	0.00
Other Exps	1525.00	0.00
Office Exps	0.00	32689.00
Petrol & Diesel Exps	0.00	29410.00
Write off Assets and Liabilities		
Sundry Expenses Written Off		
Preliminary Expenses Writtenoff	0.00	2460.00
Pre-Operative Exps	240.00	240.00
Registration fees of ROC W/off	25900.00	25900.00
Other Expenses		
Rebate & Discount	96002.00	2211.00
	1148479.00	582517.00



27 Tax expense

Particulars	31/03/2018	31/03/2017
Current tax		
INCOME TAX	54340.00	13850.00
Deferred tax		
Deferred Tax Assets	(1162.00)	(1499.00)
	53178.00	12351.00

28 Earnings per equity share

Particulars	31/03/2018	31/03/2017
Earnings Per Equity Share		
Basic		
Basic EPS Before Extra Ordinary Item	0.17	0.03
Number of Shares used in computing EPS		
Basic	750000	750000

In terms of our attached report of even date
For N.P.LAKHANI & CO.
CHARTERED ACCOUNTANTS
FRN : 126786W



NARESHKUMAR PARSHOTTAMBHAI LAKHANI
(PROPRIETOR)



For ATMIYA FIELDCON PRIVATE LIMITED


 BHAVESHBHAI T
SUTARIYA
(DIRECTOR)
(DIN : 02492623)


 SHAILESHBHAI T
SUTARIYA
(DIRECTOR)
(DIN : 03294666)

Place : SURAT

Date : 07/09/2018