

SHREE GURUKRUPA SHRADDHA REALITIES PRIVATE LIMITED

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2017

			Amount in ₹
PARTICULARS	NOTE	AS AT 31 MARCH 2017	AS AT 31 MARCH 2016
I. Revenue from operations	20	20,43,87,587	14,83,79,003
II. Other Income	21	25,91,731	5,86,278
III. Total Revenue (I + II)		20,69,79,318	14,89,65,281
IV. Expenses:			
Cost of materials consumed / Purchase	22	5,09,75,321	3,19,12,169
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	23	-94,79,694	-86,73,591
Financial costs	24	3,96,44,309	4,06,58,890
Employee benefit expense	25	2,83,92,442	2,69,58,771
Depreciation and amortisation expense		5,00,60,853	7,46,98,153
Other expenses	26	4,56,95,335	4,25,06,289
Total Expenses		20,52,89,566	15,80,60,701
V. Profit before exceptional and extraordinary items and tax (III - IV)		16,89,752	-90,95,420
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)		16,89,752	-90,95,420
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		16,89,752	-90,95,420
X. Tax expense:			
(1) Current tax			
(2) Deferred tax			
XI. Profit/(Loss) from the period from continuing operations (VII - VIII)		16,89,752	-90,95,420
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV. Profit/(Loss) for the period (XI + XIV)		16,89,752	-90,95,420
XVI. Earning per equity share:			
(1) Basic (Face Value ₹ 10)		0.68	(3.64)
(2) Diluted			

As per our report of even date

FOR V.V. DATTANI & ASSOCIATES
 CHARTERED ACCOUNTANTS
 [ICAI F.R.N.127136W]
 PAN : AALPV 0592 P

(C.A. VIPUL V. DATTANI)
 PARTNER
 MEMBERSHIP NO. 122609



For and on behalf of the Board of Directors

MANAGING DIRECTOR

DIRECTOR

DATE : 06/09/2017
 PLACE : RAJKOT

NOTES FORMING PART OF FINANCIAL STATEMENTS

NOTE : 20

REVENUE FROM OPERATIONS

Disclosure pursuant to Note no. 2 of Part II of Schedule III to the Co.'s Act, 2013

PARTICULARS	As at 31 March 2017	As at 31 March 2016
Sale of products	12,28,44,332	10,12,75,735
Sale of services	8,15,43,255	4,71,03,268
Other operating revenues		
Less:		
Excise duty		
Total	20,43,87,587	14,83,79,003



NOTES FORMING PART OF FINANCIAL STATEMENTS**NOTE : 21****OTHER INCOME**

Disclosure pursuant to Note no. 4 of Part II of Schedule III to the Companies Act, 2013

PARTICULARS	As at 31 March 2017	As at 31 March 2016
Interest Income (in case of a company other than a finance company)		
Dividend Income		
Net gain/loss on sale of investments		
Other Operating Revenue	25,91,731	5,86,278
Total	25,91,731	5,86,278



NOTES FORMING PART OF FINANCIAL STATEMENTS**NOTE :22****COST OF MATERIAL CONSUMED / PURCHASE**

PARTICULARS	As at 31 March 2017	As at 31 March 2016
MATERIAL CONSUMED (CONSTRUCTION)	18,30,455	83,89,482
F & B CONSUMED (HOTEL)	1,40,96,347	1,48,97,917
PURCHASE(WINESHOP)	3,50,49,519	86,24,790
TOTAL	5,09,76,321	3,19,12,189



NOTES FORMING PART OF FINANCIAL STATEMENTS

NOTE 123

CHANGES IN INVENTORIES AND STOCK IN TRADE FOR THE YEAR ENDED 2017

PARTICULARS	GHP	2016-17		WINE SHOP	TOTAL	GHP*	G. HIRAP	2015-16		WINE SHOP*	TOTAL
		G. HIRAP	AVADH					AVADH			
A. Inventories at the Beginning of the Year	46,48,567	1,99,85,082	1,75,51,878.00	25,91,840.00	4,48,77,367	69,29,695	2,52,74,081	-	-	-	3,62,03,776
B. Inventories at the end of the Year	23,90,738	1,99,85,062	2,09,81,372	29,99,869	5,43,57,061	46,48,267	1,99,05,002	1,75,51,878	26,91,840	4,48,77,367	4,48,77,367
Net Increase / (Decrease)	22,57,829	-	-1,14,25,494	-3,08,029	-94,79,694	22,81,128	92,83,999	-1,75,51,878	-25,91,840	-86,73,591	-86,73,591

* GA : GURURUPA AVADH

** GH : GURURUPA HIRAP



NOTES FORMING PART OF FINANCIAL STATEMENTS**NOTE : 24****FINANCE COST**

Disclosure pursuant to Note no. 3 of Part II of Schedule III to the Companies Act, 2013

PARTICULARS	As at 31 March 2017	As at 31 March 2016
Interest expense	3,90,30,980	3,96,99,110
Loan Processing Fees	6,13,329	9,59,750
Applicable net gain/loss on foreign currency transactions and translation		
Total	3,96,44,309	4,06,58,890



NOTES FORMING PART OF FINANCIAL STATEMENTS**NOTE : 25****EMPLOYEE BENEFITS**

Disclosure pursuant to Note no. 5(i)(a) of Part II of Schedule III to the Co.'s Act, 2013

PARTICULARS	As at 31 March 2017	As at 31 March 2016
(a) Salaries and incentives	1,80,61,969	1,53,45,062
(b) Contributions to -		
(i) Provident fund & ESIC	15,35,393	14,98,679
(ii) Superannuation scheme		
(c) Gratuity fund contributions		
(d) Social security and other benefit plans for overseas employees		
(e) expense on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP),		
(f) Staff welfare expenses	87,75,080	1,01,15,010
Total	2,83,92,442	2,69,58,771



NOTES FORMING PART OF FINANCIAL STATEMENTS

NOTE : 26

OTHER EXPENSES

Particulars	As at 31 March 2017	As at 31 March 2016
Consumption of stores and spare parts		
Consumption of loose tools		
Consumption of packing materials		
Donation Exp.		19,140
Increase / (decrease) of excise duty on inventory		
Subcontracting & Labour	39,26,170	2,40,392
Power and fuel	96,21,977	1,24,01,574
Water		
Rent including lease rentals		
Repairs and maintenance	26,41,544	39,61,574
Insurance	2,14,510	1,90,766
Rates and taxes (Including interest thereon)	68,70,125	58,75,860
Communication	4,87,717	5,02,982
Travelling and conveyance	2,19,831	2,24,464
Printing and stationery	4,58,371	4,65,144
Freight and forwarding	80,482	2,67,431
freight and forwarding	3,59,882	1,93,977
Legal , Professional , Consultancy Fees	12,79,502	9,69,891
Payments to auditors (Refer Note (i) below)	25,000	12,500
Bad trade and other receivables, loans and advances written off		
Net loss on foreign currency transactions and translation (other than		
Amortisation of Preliminary Expenses	22,43,679	23,41,832
Sales Promotion Expenses	21,09,825	26,88,465
Provision for losses (diminution in value of investments) in subsidiary		
companies (net)		
Adjustments to the carrying amount of investments (other than		
subsidiaries) (net) - reduction in the carrying amount of:		
current investments		
long-term investments		
Operating Expenses	49,16,283	52,40,256
Provision for estimated loss on derivatives (net)		
Laundry Expense	11,76,169	7,09,078
Prior period items (net)		
Miscellaneous expenses	90,65,068	61,99,963
Total	4,56,95,335	4,25,06,289

PAYMENTS MADE TO AUDITORS

Disclosure pursuant to Note no. 5(i)(g) of Part II of Schedule III to the Companies Act, 2013

Payments to the auditor as	As at 31 March 2017	As at 31 March 2016
a. As Auditors - Statutory Audit	25,000	12,500
b. for taxation matters		
c. for company law matters		
d. for management services		
e. for other services		
f. for reimbursement of expenses		
Total		
Less : Expenses Capitalised		
Amount debited to Profit & Loss A/c	25,000	12,500

