

**SHUBH INFRASTRUCTURE**  
**Profit and Loss Account for the year ended on March 31, 2015**

| Particulars                                                           | Schedule<br>Reference | March 31,<br>2015<br>Rupees | March 31,<br>2014<br>Rupees |
|-----------------------------------------------------------------------|-----------------------|-----------------------------|-----------------------------|
| <b>Revenue</b>                                                        |                       |                             |                             |
| Sales                                                                 | 7                     | 88,400,117                  | -                           |
| Closing Stock                                                         |                       | 71,673,326                  | 53,928,626                  |
| Other income                                                          | 8                     | 167,970                     | 164,943                     |
|                                                                       |                       | <b>160,241,413</b>          | <b>54,093,569</b>           |
| <b>Expenditure</b>                                                    |                       |                             |                             |
| Opening Stock                                                         |                       | 53,928,626                  | 39,234,450                  |
| Purchase                                                              |                       | 57,937,756                  | 6,802,202                   |
| <b>DIRECT EXPENSES</b>                                                | 9                     | 27,456,869                  | 7,891,975                   |
| <b>Indirect expenses</b>                                              |                       |                             |                             |
| Administrative and Other Expenses                                     | 10                    | 4,106,691                   | 4,074,656                   |
| Employee Cost                                                         | 11                    | 2,305,625                   | 446,500                     |
| Legal & Professional Charges                                          | 12                    | 27,500                      | 20,000                      |
| Financial Expenses                                                    | 13                    | 2,986,721                   | 3,086,324                   |
| Duties & taxes                                                        | 14                    | 2,829,897                   | 182,704                     |
| Depreciation                                                          |                       |                             |                             |
| (Annexure B)                                                          |                       | 126,173                     | 141,525                     |
|                                                                       |                       | <b>151,705,858</b>          | <b>61,880,336</b>           |
| <b>Profit /(Loss) before Taxation</b>                                 |                       | 8,535,555                   | (7,786,767)                 |
| <b>Provision for Audit fees</b>                                       |                       |                             |                             |
| <b>Provision for Taxation</b>                                         |                       | 233,710                     | -                           |
| <b>Profit and Loss Account balance transferred to Capital Account</b> |                       | <b>8,301,845</b>            | <b>(7,786,767)</b>          |
| <b>Notes to the Accounts</b><br>(as per Annexure-III)                 |                       |                             |                             |

For & on Behalf of,  
**Joy Baxi and Associates**  
Chartered Accountants  
FRN : 115785W

*Joy Baxi*

**CA.Joy A.Baxi**  
**(Partner)**  
**M No.:046021**

Place: Gandhinagar  
Date : 17th Sept, 2015



**For Shubh Infrastructure**

*Ujjwal*  
Place: Gandhinagar  
Date : 17th Sept, 2015

## SHUBH INFRASTRUCTURE

Schedules forming part of the Profit and Loss Account for the year ended on March 31, 2015

| Particulars                       | March 31,<br>2015<br>Rupees | March 31,<br>2014<br>Rupees |
|-----------------------------------|-----------------------------|-----------------------------|
| <b>SCHEDULE 7</b>                 |                             |                             |
| <b>Sales</b>                      |                             |                             |
| Flat Sale                         | 81,344,779                  | -                           |
| Shop Sales                        | 7,055,338                   | -                           |
|                                   | <b>88,400,117</b>           | <b>-</b>                    |
| <b>SCHEDULE 8</b>                 |                             |                             |
| <b>Other Income</b>               |                             |                             |
| Interest On Autosweep FD          | 156,027                     | 2,858                       |
| Other Income                      | -                           | -                           |
| Rate Difference                   | 11,943                      | 162,085                     |
|                                   | <b>167,970</b>              | <b>164,943</b>              |
| <b>SCHEDULE 9</b>                 |                             |                             |
| <b>Direct Expenses</b>            |                             |                             |
| Bore well Expenses                | -                           | 258,350                     |
| GUDA & NA Charges                 | -                           | 2,809,210                   |
| JCB & labour contract Expenses    | 17,568,436                  | 2,979,843                   |
| Professional Fees                 | 2,547,859                   | 1,257,957                   |
| Fuel Expenses                     | 239,553                     | -                           |
| Rent of Machinery                 | 3,862,828                   | -                           |
| Staff & Welfare Expenses          | 3,664                       | -                           |
| Sundry & Site Expenses            | 11,940                      | -                           |
| Transportation & Carting Expenses | 3,222,589                   | 586,615                     |
|                                   | <b>27,456,869</b>           | <b>7,891,975</b>            |
| <b>SCHEDULE 10</b>                |                             |                             |
| <b>Administrative Expenses</b>    |                             |                             |
| Bank Charges                      | 1,033                       | 1,162                       |
| Advertisement Expenses            | 849,125                     | 2,779,469                   |
| Brokerage Expenses                | 2,039,000                   | 1,015,000                   |
| Electricity Expenses              | 525,741                     | 176,086                     |
| Telephone Expenses                | 24,260                      | 16,347                      |
| Office rent Expenses              | 68,400                      | 20,780                      |
| Stationery & Printing Expenses    | 24,960                      | 26,160                      |
| Security Charges                  | -                           | 6,742                       |
| Repairs and Maintenance           | 2,800                       | 4,500                       |
| Interest on unsecured loan        | 168,263                     | 28,410                      |
| Insurance Expenses                | 306,600                     | -                           |
| Refreshment Expenses              | 96,532                      | -                           |
| Rounding Off                      | (23)                        | -                           |
|                                   | <b>4,106,691</b>            | <b>4,074,656</b>            |



**SHUBH INFRASTRUCTURE**

Schedules forming part of the Profit and Loss Account for the year ended on March 31, 2015

| Particulars                           | March 31,<br>2015<br>Rupees | March 31,<br>2014<br>Rupees |
|---------------------------------------|-----------------------------|-----------------------------|
| <b>SCHEDULE 11</b>                    |                             |                             |
| <b>Employee Cost</b>                  |                             |                             |
| Salary                                | 1,305,625                   | 446,500                     |
| Partner Remuneration                  | 1,000,000                   | -                           |
|                                       | <u>2,305,625</u>            | <u>446,500</u>              |
| <b>SCHEDULE 12</b>                    |                             |                             |
| <b>Legal and Professional Charges</b> |                             |                             |
| Audit Fees                            | 27,500                      | 20,000                      |
| Other                                 | -                           | -                           |
|                                       | <u>27,500</u>               | <u>20,000</u>               |
| <b>SCHEDULE 13</b>                    |                             |                             |
| <b>Financial Expenses</b>             |                             |                             |
| Interest on Capital                   | 2,986,721                   | 3,086,324                   |
|                                       | <u>2,986,721</u>            | <u>3,086,324</u>            |
| <b>SCHEDULE 14</b>                    |                             |                             |
| <b>Duties &amp; taxes</b>             |                             |                             |
| Professional Tax Expenses             | 2,500                       | 2,500                       |
| Late Payment Charges                  | 37,219                      | -                           |
| Interest on tax                       | 28,786                      | 41,007                      |
| Service Tax Expenses                  | 2,197,265                   | -                           |
| VAT Expenses                          | 564,127                     | 139,197                     |
|                                       | <u>2,829,897</u>            | <u>182,704</u>              |

