	PARTICULARS	No.	AS AT 31st MARCH, 2018	AS AT 31st MARCH, 2017
SIDDHRAJ INFRA PRIVATE LIMITED				
BALANCE SHEET AS AT 31st MARCH, 2018				
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	10,100,000	10,100,000
	(b) Reserves and surplus	2	17,595,070	10,447,381
	(c) Money received against share warrants	3	-	-
			27,695,070	20,547,381
2	**Share application money pending allotment**		-	-
3	**Non-current liabilities**			
	(a) Long-term borrowings	4	268,082,903	229,310,000
	(b) Deferred tax liabilities (net)	5	-	-
	(c) Other long-term liabilities	6	-	-
	(d) Long-term provisions	7	-	-
			268,082,903	229,310,000
4	**Current liabilities**			
	(a) Short-term borrowings	8	-	-
	(b) Trade payables	9	65,911,121	41,679,618
	(c) Other current liabilities	10	150,025,963	95,463,677
	(d) Short-term provisions	11	5,042,310	2,150,000
			220,979,394	139,293,295
	TOTAL		516,757,367	389,150,676
B	**ASSETS**			
1	**Non-current assets**			
	(a) Fixed assets	12		
	(i) Tangible assets		697,280	778,127
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(v) Fixed assets held for sale		-	-
			697,280	778,127
	(b) Non-current investments	13	200,000	200,000
	(c) Deferred tax assets (net)	14	119,529	94,532
	(d) Long-term loans and advances	15	357,300	20,000
	(e) Other non-current assets	16	1,757,520	-
			2,434,349	314,532
2	**Current assets**			
	(a) Current investments	17	-	273,976
	(b) Inventories	18	495,140,000	382,140,000
	(c) Trade receivables	19	-	-
	(d) Cash and cash equivalents	20	5,296,559	2,655,777
	(e) Short-term loans and advances	21	13,174,179	2,971,948
	(f) Other current assets	22	15,000	16,316
			513,625,738	388,058,017
	TOTAL		516,757,367	389,150,676
	Notes forming part of the Financial Statement	34		
	Significant Accounting Policies forming part of Financial Statement	35		

In terms of our report attached.
For B. MUNJAL & CO.
Chartered Accountants

B S Munjal
(Proprietor)
Membership Number: 41305
Firm Registration Number: 117942W

Place : Gandhinagar
Date : September 6, 2018

for SIDDHRAJ INFRA PRIVATE LIMITED
For and on behalf of the Board of Directors

Chaitanya B Patel
Director
DIN: 01674949

Pranay M Patel
Directror
DIN: 02580237

Place : Gandhinagar
Date : September 6, 2018

For, Siddhraj Infra Pvt. Ltd.

Director

SIDDHRAJ INFRA PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2018

NOTE No.	PARTICULARS	AS AT 31st MARCH, 2018	AS AT 31st MARCH, 2017
1	**SHARE CAPITAL**		
	Authorised Share Capital	-	-
	10,10,000 Equity Shares of Rs.10 each	10,100,000.00	10,100,000.00
	Note: In previous (2012-13) year authorised capital was Rs. 1,00,000.		
	Issued, Subscribed and Paid up		
	10,10,000 Equity Shares of Rs. 10 each	10,100,000.00	10,100,000.00
	Less: Calls in Arrears	-	-
	TOTAL	10,100,000.00	10,100,000.00
	(i) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:		
	Equity shares		
	Equity Shares at the beginning of the year	10,100,000.00	10,100,000.00
	Add : Fresh Issue of shares	-	-
	Add : ESOP	-	-
	Add : Bonus shares	-	-
	Less: Buy back of shares	-	-
	Equity shares at the end of the year	10,100,000.00	10,100,000.00

(ii) The details of shareholders holding more than 5% shares

Name of Shareholders	shares	Holding(%)	shares	Holding(%)
Mr. Chaitanya Babulal Patel	252500	25%	252500	25%
Mrs. Bhaktiben Chaitanyabhai Patel	252500	25%	252500	25%
Mr. Rajesh Krishnavallabh Patel	252500	25%	252500	25%
Mr. Pranavbhai Manojbhai Patel	252500	25%	252500	25%
Total	1008000	100%	1010000	100%

NOTE No.	PARTICULARS	AS AT 31st MARCH, 2018	AS AT 31st MARCH, 2017
2	**RESERVES AND SURPLUS**		
	(a) Capital Reserve		
	Opening balance	-	-
	Add: Additions during the year	-	-
	Less:Utilised / transferred during the year	-	-
	Closing balance	-	-
	(b) Capital Redemption Reserve		
	Opening balance	-	-
	Add: Additions during the year	-	-
	Less:Utilised / transferred during the year	-	-
	Closing balance	-	-
	(c) Secirities Premium Account		
	Opening balance	-	-
	Add: Additions during the year	-	-
	Less:Utilised / transferred during the year	-	-
	Closing balance	-	-

	(d) Revaluation Reserve		
	Opening balance	-	-
	Add: Additions during the year	-	-
	Less:Utilised / transferred during the year	-	-
	Closing balance	-	-
	(e) General Reserve		
	Opening balance	-	-
	Add: Transfer from Profit & Loss Statement	-	-
	Less:Utilised / transferred during the year	-	-
	Closing balance	-	-
	(f) Surplus/(Deficit) in Statement of Profit & Loss		
	Opening Balance	10,447,381	5,631,125
	Add: profit/Loss during the year	7,147,689	4,816,256
	Less:Interim Dividend	-	-
	Less: Transfer to General Reserve	-	-
	Closing Balance	17,595,070	10,447,381
	TOTAL	17,595,070	10,447,381
3	MONEY RECEIVED AGAINST SHARE WARRANTS		
	The Company does not have received money against Share Warrants	-	-
4	LONG TERM BORROWINGS		
(I)	Term Loans		
	(a) From Banks		
	Secured	-	-
	Unsecured	15,061,656.00	-
		15,061,656.00	-
	(b) From Other Parties		
	Secured	-	-
	Unsecured	-	-
		-	-
(II)	Loans & Advances from Related Parties		
	Secured	-	-
	Unsecured	253,021,247.00	229,310,000.00
		253,021,247.00	229,310,000.00
(III)	Others (Other than above)		
	Secured	-	-
	Unsecured	-	-
		-	-
	TOTAL	268,082,903.00	229,310,000.00

5	Deferred Tax Liabilities	-	-
	Deferred Tax Assets	-	-
	Net Deffered Tax	-	-
6	**OTHER LONG TERM LIABILITIES**		
(i)	Trade Payables		
		-	-
		-	-
		-	-
(II)	Others		
		-	-
		-	-
		-	-
7	**LONG TERM PROVISIONS**		
	A	-	-
	B	-	-
	C	-	-
		-	-
8	**SHORT TERM BORROWINGS**		
(I)	Term Loans		
	(a) From Banks		
	Secured	-	-
	Unsecured	-	-
		-	-
	(b) From Other Parties		
	Secured	-	-
	Unsecured	-	-
		-	-
(II)	Loans & Advances from Related Parties		
	Secured	-	-
	Unsecured	-	-
		-	-
(III)	Others (Other than above)		
	Secured	-	-
	Unsecured (Booking Received from Customers)	-	-
		-	-
	TOTAL	-	-
9	**TRADE PAYABLES**		
(i)	Acceptance		
	Creditor for Expense	33,837,873.00	22,570,183.00
	Creditor for goods	32,073,247.90	19,109,436.00
(II)	Other than Acceptance		
		65,911,120.90	41,679,619.00

10	**OTHER CURRENT LIABILITIES**		
(i)	Statutory		
	TDS Payable	75,495.00	56,225.00
	Deposits (Booking Received from Customers)	119,819,096.00	92,706,601.00
	Loan A/C 01833100146(The Kalupur Co. Op. Bank)	28,095,369.65	454,724.00
	Unpaid Sales Tax Payable(VAT)	-	58,405.00
		-	-
		147,989,960.65	93,275,955.00
(II)	Others		
	Prelimnary Expenses Payable	-	17,622.00
	Other Expense Payable	-	9,367.00
	Department Labour Expenses Payable	1,008,412.00	998,072.00
	Directors Salary Payable	217,280.00	476,880.00
	Staff Petrol Expenses Payable	21,486.00	18,067.00
	Staff Salary Expenses Payable	765,741.00	656,278.00
	Employee Contribution to P.F.	19,411.00	11,436.00
	Employee Contribution to E.S.I.C.	3,672.00	-
		2,036,002.00	2,187,722.00
		150,025,962.65	95,463,677.00
11	**SHORT TERM PROVISIONS**		
	Provision for VAT	-	-
	Provision for Prelimnary Expenses	-	-
	Professional Tax	4,110.00	
	Provision for Income Tax (Act Yr 2016-17)	2,150,000.00	
	Provision for Income Tax (Act Yr 2017-18)	2,888,200.00	2,150,000.00
		5,042,310.00	2,150,000.00

NOTE No.		PARTICULARS	AS AT 31st MARCH, 2018	AS AT 31st MARCH, 2017
		SIDDHRAJ INFRA PRIVATE LIMITED		
		NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2018		
12		**FIXED ASSETS**		
		(AS PER ANNEXURE - A)		
13		**NON CURRENT INVESTMENTS**		
	(I)	**Trade Investments**		
		Quated		
	a	Investments in Equity	-	-
	b	Investment in Preference	-	-
	c	Investments in Debentures/ Bonds	-	-
	d	Investment in Others	-	-
			-	-
		Unquoted		
	a	Investments in Equity	-	-
	b	Investment in Preference	-	-
	c	Investments in Debentures/ Bonds	-	-
	d	Investment in Partnership Firm	-	-
	e	Investment in Others	200,000.00	200,000.00
			200,000.00	200,000.00
			200,000.00	200,000.00
14		Deferred Tax Assets	94,532	52,613
		Deferred Tax Liabilities	(24,997)	(41,919)
		Net Deffered Tax	119,529	94,532
15		**LONG TERM LOANS & ADVANCES**		
		(a) Capital advances		
		Secured, considered good	-	-
		Unsecured, considered good	-	-
		Doubtful		
			-	-
		Less: Provision for doubtful advances		
			-	-
		(b) Security deposits		
		Secured, considered good (VAT Deposit)	10,000.00	10,000.00
		Secured, considered good (CRP Associates Rent Deposit)	10,000.00	10,000.00
		FD in Kalupur Bank	295,484.00	
		UGVCL Deposit	41,815.90	
		Unsecured, considered good	-	-
		Doubtful	-	-
			357,299.90	20,000.00
		Less: Provision for doubtful deposits	-	-
			357,299.90	20,000.00
		(c) Loans and advances to related parties		
		Secured, considered good	-	-
		Unsecured, considered good	-	-
		Doubtful	-	-
			-	-
		Less: Provision for doubtful loans and advances	-	-

		-	-
	(d) Other Loans & Advances		
	Secured, considered good		
	Unsecured, considered good		
	Doubtful		
		-	-
	Less: Provision for doubtful loans and advances		
		-	-
		357,299.90	20,000.00
16	**OTHER NON CURRENT ASSETS**		
	Miscllaneous Expenditure	-	-
	(to the extent not written off)		
	GST on advance deposits	1,757,520.00	
		1,757,520.00	-
17	**CURRENT INVESTMENTS**		
(I)	**Trade Investments**		
	Quated		
a	Investments in Equity	-	-
b	Investment in Preference	-	-
c	Investments in Debentures/ Bonds	-	-
d	Investment in Others	-	-
		-	-
	Unquoted		
a	Investments in Equity	-	-
b	Investment in Preference	-	-
c	Investments in Debentures/ Bonds	-	-
d	Investment in Partnership Firm	-	-
e	Investment in Others (Fixed Deposit with Bank)	-	273,976.00
		-	273,976.00
		-	273,976.00
18	**INVENTORIES**		
	Raw-Materials	-	-
	Work-in-progress	495,140,000.00	382,140,000.00
	Finished Goods	-	-
	Stock-In-trade (Acquired in Trading)	-	-
	Store and Spare	-	-
	Loose Tools	-	-
	Other (specify Nature)	-	-
		495,140,000.00	382,140,000.00
19	TRADERECIVABLES		
	(A) Outstanding For More Then Six Months		
	Secured	-	-
	Unsecured	-	-
	Doubtfull	-	-
	Less:Provision for Doubtfull Debts	-	-
		-	-

	(B) Others		
	Secured	-	-
	Unsecured	-	-
	Doubtfull	-	-
	Less:Provision for Doubtfull Debts	-	-
		-	-
	TOTAL	-	-
20	**CASH AND CASH EQUIVALENTS**		
	Cash On Hand	15,648.00	2,893.00
	Balance With Bank		
	ORIENTAL BANK OF COMMERCE	801,507.60	2,553,386.00
	STATE BANK OF INDIA	381,381.00	73,284.00
	THE KALUPUR COMMERCIAL CO. OP. BANK	1,178,326.80	17,110.00
	THE KALUPUR COMMERCIAL CO. OP. BANK (OD A/C)		9,104.00
	THE KALUPUR COMMERCIAL CO. OP. BANK (RERA A/C)	2,919,695.50	
		5,280,910.90	2,652,884.00
	TOTAL	5,296,558.90	2,655,777.00
21	**SHORT TERM LOANS & ADVANCES**		
	(a) Loans and advances to related parties		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
		-	-
	Less: Provision for doubtful loans and advances		
		-	-
	(b) Security deposits		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
		-	-
	Less: Provision for doubtful deposits		
		-	-
	(c) Loans and advances to employees		
	Secured, considered good	-	-
	Unsecured, considered good	28,855.00	-
	Doubtful	-	-
		28,855.00	-
	Less: Provision for doubtful loans and advances		
		28,855.00	-
	(d) Prepaid expenses		
	Workmen Compensation Insurance Expenses	-	-
	Other Prepaid Expenses	93,932.00	110,404.00
		93,932.00	110,404.00
	(e) Balances with government authorities		
	Unsecured, considered good		
	(i) CENVAT credit receivable	-	-
	(ii) VAT credit receivable	-	-
	(iii) Service Tax credit receivable	-	-
	(iv) Advance Income Tax F.Y 2015-2016	-	-
	(v) Advance Incomne Tax FY 2016-17	2,350,000.00	2,350,000.00
	(vi) Advance Incomne Tax FY 2017-18	2,700,000.00	
	(vii) GST Receivable	7,643,930.64	
	(viii) Self Assessment (FY 2016-17)	5,076.00	
	Income Tax Refund Act.Yr 2016-17	(1,660.00)	-
	TDS Receivables 2016-17	286,209.00	286,209.00
	TDS Receivable for F.Y 2017-2018	67,836.00	-
		13,051,391.64	2,636,209.00

	(f) Inter-corporate deposits		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
		-	-
	Less: Provision for doubtful inter-corporate deposits		
		-	-
	(g) Others (specify nature)		
	Secured, considered good	-	-
	Unsecured, considered good	-	225,335.00
	Doubtful	-	-
		-	225,335.00
	Less: Provision for other doubtful loans and advances		
		-	225,335.00
	TOTAL	13,174,178.64	2,971,948.00
22	OTHER CURRENT ASSESTS		
	Membership Fees	15,000.00	15,000.00
	Interest on FD Receivables	-	1,316.00
		-	-
		15,000.00	16,316.00