

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE YEAR ENDED 31.3.2016

	2015-16 Rs.	2014-15 Rs.
A. Cash Flow from operating activities:		
Net Profit / (Loss) before tax & Extra Ordinary Items	8,764,530.66	1,098,435.35
Adjustment for:		
Depreciation	705,672.77	741,677.56
Dividend Received	(93,697.73)	(72,080.71)
Interest Received	(2,444,654.00)	(7,073,237.00)
Interest Paid	7,809,049.00	12,812,247.00
Operating Profit/(Loss) before Working Capital changes	14,740,900.70	7,507,042.20
Adjustment for:		
Trade & Other Receivables	(22,664,835.00)	-
Inventories	(44,017,004.30)	7,685,691.50
Trade payables	5,230,344.00	(7,080,418.00)
Cash Generated from Operations	(46,710,594.60)	8,112,315.70
Direct Taxes Paid (Net)	(304,629.00)	(885,913.00)
Net Cash from Operating Activities	(47,015,223.60)	7,226,402.70
B. Cash Flow from Investing Activities:		
Purchases/Sale of Investments (Net)	3,671,579.00	2,029,414.00
Amount Due to Partnership firm Where Company is also Partner	(964,000.00)	3,533.00
Loans given/Received back (Net)	63,831,904.00	(11,479,599.00)
Interest Received	2,444,654.00	7,073,237.00
Dividend Received	93,697.73	72,080.71
Net Cash generated in Investing Activities	69,077,834.73	(2,301,334.29)
C. Cash Flow from Financing Activities:		
Increase/decrease in unsecured Borrowings	(13,901,538.00)	8,336,186.00
Interest paid	(7,809,049.00)	(12,812,247.00)
Net cash generated in Financing Activities	(21,710,587.00)	(4,476,061.00)
Net Change in Cash and Cash Equivalents (A+B+C)	352,024.13	449,007.41
Cash and Cash Equivalents as at 1st April (Opening Balance)	2,422,788.11	1,973,780.70
Cash and Cash Equivalents as at 31st March (Closing Balance)	2,774,812.24	2,422,788.11

As per our report of even date
For SALARPURIA & PARTNERS
CHARTERED ACCOUNTANTS

.-SD-
(KAMAL KUMAR GUPTA)
PARTNER
M.NO.89190
Place : New Delhi
Date : 28/5/2016

- SD -
(N. K. SUREKA)
MANAGING DIRECTOR
DIN:00054929

- SD -
(SUDHA YADAV)
ACS 29361
COMPANY SECRETARY

- SD -
VEENA AGARWAL
DIRECTOR
DIN: 00060415

- SD -
(S.P.GUPTA)
CFO

NOTES 5 : TRADE PAYABLE	as at 31-03-2016	as at 31-03-2015
Sundry Creditors	28,763.75	28,013.75
	28,763.75	28,013.75

NOTES 6 : OTHER CURRENT LIABILITES	as at 31-03-2016	as at 31-03-2015
Income Tax deducted at source	780,991.00	1,319,372.00
Advance from Customers	76,782,985.00	71,015,010.00
	77,563,976.00	72,334,382.00

NOTES 7 : PROVISIONS	As at 31st March 2016		As at 31st March 2015	
	LONG TERM	SHORT TERM	LONG TERM	SHORT TERM
For Income Tax	-	4,399,474.00	-	2,553,374.00
	-	4,399,474.00	-	2,553,374.00

NOTES 10 : LOANS AND ADVANCES (Unsecured, considered good, unless otherwise stated)	As at 31st March 2016		As at 31st March 2015	
	LONG TERM	SHORT TERM	LONG TERM	SHORT TERM
Loans				
Considered good				
To Related Party	5,373,342.00		18,953,517	
To Others	92,495,457.00		92,352,195	
Considered doubtful	1,174,820.00		1,174,820	
Less: Provisions	(1,174,820.00)		(1,174,820)	
	97,868,799.00		111,305,712	
Advances recoverable in cash or in kind or for value to be received.				
For Capital Contracts	35,600,000.00		35,600,000.00	
Vipul Infrastructure Dev. Ltd	35,000,000.00		35,000,000.00	
Amrapali Sapphires Dev. Ltd	600,000.00		600,000.00	
For Others				
Considered good	23,500,000.00		73,500,000	
Considered doubtful	90,000.00		90,000	
Less: Provisions	(90,000.00)		(90,000)	
	59,100,000.00		109,100,000	
Security and other deposits	265,267.00		660,258	
	157,234,066.00		221,065,970	

NOTES 11: INVENTORIES	as at 31-03-2016	as at 31-03-2015
(As per inventories taken, valued and certified by the management)		
Shares & Securities (As per Annexure 11(1))	149,002,817.80	104,985,813.50
	149,002,817.80	104,985,813.50

NOTES 12 : TRADE RECEIVABLES	as at 31-03-2016	as at 31-03-2015
Debt outstanding for a period exceeding six months	-	-
Other Debts	22,664,835.00	-
	22,664,835.00	-

NOTES 13 : CASH AND CASH EQUIVALENT	as at 31-03-2016	as at 31-03-2015
Cash Balance in hand:		
As per books and certified	568,391.28	590,269.28
Balances with Scheduled Banks:		
In Current Accounts	986,757.96	612,855.83
In Fixed Deposit Accounts(Pledged with Noida Authority)	1,219,663.00	1,219,663.00
	2,774,812.24	2,422,788.11

NOTES 14 : OTHER CURRENT ASSETS	as at 31-03-2016	as at 31-03-2015
Income Tax payments & Tax Refundable	20,283,693.00	19,979,064.00
Mat Credit Entitlement	1,883,533.00	-
	22,167,226.00	19,979,064.00

NOTES 15 : REVENUE FROM OPERATIONS	Year ended 31.03.2016	Year ended 31.03.2015
Sale of Unquoted Shares & Securities	33,005,099.00	110,000.00
Interest (Gross)(TDS Rs.2,43,120/- (Rs.687491/-)	2,444,654.00	7,073,237.00
Commission Received	112,360.00	-

Dividend	93,697.73	72,080.71
Profit on Sales of Long Term Investments	-	17,740,935.39
	<u>35,655,810.73</u>	<u>24,996,253.10</u>

NOTES 16 : OTHER INCOME	Year ended 31.03.2016	Year ended 31.03.2015
--------------------------------	----------------------------------	----------------------------------

Rent	496,250.00	2,440,000.00
Profit(Loss) from Partnerships Firms		
-M/s Rashi Developers	-	(3,533)
- M/s Amrapali Grand	3,421.00	4,493
	<u>499,671.00</u>	<u>2,440,960.00</u>

NOTES 17 : PURCHASE OF STOCK IN TRADE	Year ended 31.03.2016	Year ended 31.03.2015
--	----------------------------------	----------------------------------

Quoted Shares & Securities	-	-
Unquoted Shares & Securities	60,544,264.00	3,179,000.00
	<u>60,544,264.00</u>	<u>3,179,000.00</u>

NOTES 18 : CHANGES IN INVENTORIES OF FINISHED GOODS AND STOCK IN TRADE	Year ended 31.03.2016	Year ended 31.03.2015
---	----------------------------------	----------------------------------

STOCKS AT COMMENCEMENT OF THE YEAR		
Shares & Securities	104,985,813.50	112,671,505.00
STOCKS AT CLOSE OF THE YEAR		
Shares & Securities	149,002,817.80	104,985,813.50
INCREASE / (DECREASE) IN STOCKS	<u>44,017,004.30</u>	<u>- 7,685,691.50</u>

NOTES 19 : EMPLOYEE BENEFIT EXPENSES	Year ended 31.03.2016	Year ended 31.03.2015
---	----------------------------------	----------------------------------

Salary, Bonus, Exgratia & Allowances	490,427.00	952,792.00
	<u>490,427.00</u>	<u>952,792.00</u>

NOTES 20 : FINANCE COST	Year ended 31.03.2016	Year ended 31.03.2015
--------------------------------	----------------------------------	----------------------------------

Interest Paid		
To Financial Institutions	-	269,469.00
To Others	7,809,049.00	12,542,778.00
	<u>7,809,049.00</u>	<u>12,812,247.00</u>

NOTES 21 : OTHER EXPENSES	Year ended 31.03.2016	Year ended 31.03.2015
----------------------------------	----------------------------------	----------------------------------

Advertisement & Publicity	48,968.00	51,639.00
Rates & Taxes	-	84,663.00
Listing Fees	415,760.00	16,854.00
Traveling, Conveyance & Vehicles Expenses	4,630.00	41,889.00
Miscellaneous Expenses	327,807.60	339,559.69
Legal & Professional charges	498,500.00	273,292.00
Loss on sales of Shares	171,500.00	-
Repairs & Maintenance : Building	362,627.00	131,473.00
Auditors' Remuneration:		
As Audit Fee	20,000.00	20,000.00
Director's Meeting Fee	8,750.00	8,000.00
	<u>1,858,542.60</u>	<u>967,369.69</u>

NOTE-8 : FIXED ASSETS : Tangible Owned Assets

DESCRIPTION	ORIGINAL COST				DEPRECIATION WRITTEN OFF					WRITTEN DOWN VALUE	
	As at 31st March,2015	Additions during the year	Deductions during the year	As at 31st March,2016	Up to 31st March,2015	For the year	Depreciati on Chaged to Reserves pursuance to company Act 2013	Adjusted on deductions	Up to 31st March,2016	As at 31st March,2016	As at 31st March,2015
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
Land	269,825.00	-	-	269,825.00	-	-	-	-	-	269,825.00	269,825.00
Factory Shed	5,000.00	-	-	5,000.00	4,595.02	57.50	-	-	4,652.52	347.48	404.98
Ownership Flats	21,918,083.00	-	-	21,918,083.00	7,380,186.88	705,615.27	-	-	8,085,802.15	13,832,280.85	14,537,896.12
Plant & Machinery	1,371,938.83	-	-	1,371,938.83	1,340,508.96	-	-	-	1,340,508.96	31,429.87	31,429.87
Electricity Installations	106,281.25	-	-	106,281.25	105,278.68	-	-	-	105,278.68	1,002.57	1,002.57
Computer	187,069.00	-	-	187,069.00	185,962.00	-	-	-	185,962.00	1,107.00	1,107.00
Office Equipments	203,361.92	-	-	203,361.92	197,236.49	-	-	-	197,236.49	6,125.43	6,125.43
Tube Well	68,000.00	-	-	68,000.00	64,896.56	-	-	-	64,896.56	3,103.44	3,103.44
	24,129,559.00 (24,129,559)	- -	- -	24,129,559.00 (24,129,559)	9,278,664.59 (8,475,156)	705,672.77 (741,678)	- (61,831)	- -	9,984,337.36 (9,278,665)	14,145,221.64 (14,850,894)	14,850,894.41 (15,654,403)