

Particulars		Note No.	As at 31 March, 2018	As at 31 March, 2017
A EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a) Share capital		3	200,000	200,000
(b) Reserves and surplus		4	12,114,511	10,725,486
(c) Money received against share warrants			-	-
2 Share application money pending allotment				
3 Non-current liabilities				
(a) Long-term borrowings		5	2,539,636	1,872,702
(b) Deferred tax liabilities (net)		5A	-155,825	-141,438
(c) Other long-term liabilities		6	-	-
(d) Long-term provisions		7	-	-
4 Current liabilities				
(a) Short-term borrowings		8	-1	440
(b) Trade payables		9	14,302,236	7,467,254
(c) Other current liabilities		10	754,579	1,173,719
(d) Short-term provisions		11	508,479	1,634,341
TOTAL			30,263,616	22,932,504
B ASSETS				
1 Non-current assets				
(a) Fixed assets				
(i) Tangible assets		12	1,812,820	1,812,820
Less: Accumulated dep			1,377,691	1,174,350
(ii) Intangible assets			435,129	638,470
(b) Non-current investments		13	-	-
(c) Deferred tax assets (net)			-	-
(d) Long-term loans and advances		14	17,656,315	5,063,546
(e) Other non-current assets		15	-	-
2 Current assets				
(a) Current investments		16	-	-
(b) Inventories / Work in Progress		17	-	-
(c) Trade receivables		18	1,129,428	8,105,200
(d) Cash and cash equivalents		19	6,908,200	-
(e) Short-term loans and advances		20	2,715,673	6,034,521
(f) Other current assets		21	820,960	1,744,568
TOTAL			30,263,616	22,932,504
See accompanying notes forming part of the financial statements				

In terms of our report attached.

For and on behalf of the Board and Directors
Greenfield Manor Pvt. Ltd.

Debiyani Nayak

Director

Greenfield Manor Pvt. Ltd.

Greenfield Manor Pvt. Ltd.

Indra Nayak

Director

Director

For LAL DASH & CO.
Chartered Accountants
FRN-311147E

B.K. DASH, F.C.A.)
PARTNER
M. No-052980



Name of the Company: GREENFIELD MANNOR PVT LTD
Statement of Profit and Loss From 01/04/2017 to 31/03/2018

Particulars		Note No.	For the year ended 31 March, 2018	For the year ended 31 March, 2017
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross) Less: Excise duty Revenue from operations (net)	22 22	41,054,748	93,098,717
2	Other income	23	402,923	502,262
3	Total revenue (1+2)		41,457,671	93,600,979
4	Expenses			
	(a) Operating Expenses (NET OF INVENTORY)	24.a	28,248,157	72,996,685
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	24.b		
	(c) Employee benefits expense	25	3,842,059	9,738,850
	(d) Finance costs	26	233,435	66,614
	(e) Depreciation and amortisation expense	12.C	203,341	303,741
	(f) Other expenses	27	7,047,562	5,309,304
	Total expenses		39,574,554	88,415,194
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		1,883,117	5,185,785
6	Exceptional items	28.a	-	-
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		1,883,117	5,185,785
8	Extraordinary items	28.b	-	-
9	Profit / (Loss) before tax (7 ± 8)		1,883,117	5,185,785
10	Tax expense:			
	(a) Current tax expense for current year		508,479	1,634,341
	(b) (Less): MAT credit (where applicable)		-	112,825
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		508,479	1,747,166
	(e) Deferred tax		-14,387	-31,934
			494,092	1,715,232
11	Profit / (Loss) from continuing operations (9 ± 10)		1,389,025	3,470,553
B	DISCONTINUING OPERATIONS			
12	Profit / (Loss) from discontinuing operations (before tax)			
13	Profit / (Loss) for the year (11 ± 12)		1,389,025	3,470,553

Statement of Profit and Loss for the year ended 31 March, 2018 (contd.)

Particulars		Note No.	For the year ended 31 March, 2018	For the year ended 31 March, 2017
14	Earnings per share :			
	(a) Basic			
	(i) Continuing operations	30.9.	694.51	1,735.28
	(ii) Total operations			

In terms of our report attached.

Greenfield Manor Pvt. Ltd
For and on behalf of the Board of Directors

For LAL DASH & CO.
Chartered Accountants
FRN-311147E

Greenfield Manor Pvt. Ltd.

Debjan Majumdar
Director
Greenfield Manor Pvt. Ltd.
Tandra Narayan
Director

(B.K. DASH, F.C.A.)
PARTNER
M. No-052980



GREENFIELD MANOR PVT LTD

Cash Flow Statement for the year ended as on 31st March 2018

A CASH FLOW FROM OPERATING ACTIVITIES	2017-18		2016-17	
Net Profit Before Tax		1,883,117		5,185,785
Adjustments for:				
Depreciation	203,341		303,741	
Loss/(Gain) in Fixed Assets Sold/Discarded (Net)	-		-	
Sundry Balances Write Back	-		-	
Prior year Income(Change in method of depreciation)	-		-	
Interest Cost	233,435		66,614	
Forigen Exchange Fluctuation Loss	-		-	
		436,776		370,355
Operating Profit before Working Capital Changes		2,319,893		5,556,140
Adjustments for:Increase/dcrease in operating assets				
Decrease/(Increase) in short term loan & Advance	923,608		3,925,886	
Decrease/(Increase) in long term loan & Advance	-12,592,769		23,121,893	
Decrease/(Increase) in Receivables	-6,908,200		115,000	
Decrease/(Increase) in Non current assets			6,700	
Decrease/(Increase) in Investments				
Decrease/(Increase) in Other Current assets	748,288		375,665	
Decrease/(Increase) in Investments				
Decrease/(Increase) in Inventories	6,975,772		-7,101,630	
		-10,853,301		20,443,514
Adjustments for:Increase/dcrease in operating liabilities				
Increase/(Decrease) in Trade Payables	6,834,982		-3,108,162	
Increase/(Decrease) in other current liabilities	-419,140		-15,159,389	
Increase/(Decrease)in Other Longterm Liabilities				
Increase/(Decrease) in Short term Provisions	-1,125,862		-826,011	
Increase/(Decrease) in Long term provision		5,289,980		-19,093,562
Cash generated from operations		-3,243,427		6,906,092
Income Tax paid		508,479		1,747,166
Net Cash flow from Operating activities		-3,751,906		5,158,926
B CASH FLOW FROM INVESTING ACTIVITIES				
Capital expenditure on fixed assets, including capital a	-		-8,753	
Net Cash used in Investing activities				-8,753
Net Cash flow from Operating activities				-8,753
C CASH FLOW FROM FINANCING ACTIVITIES				
Issue of the share capital	-		-	
Increase/(Decrease) in Long Term Borrowings	666,934		-102,468	

Greenfield Manor Pvt. Ltd.

Tandra Nayak
Director

3/11



Increase (Decrease) in Short Term Borrowings	-441		-1,826,706
Finance Cost	-233,435		-66,614
Net Cash used in financing activities		433,058	-1,995,788
Net decrease in cash & Cash Equivalents(A+B+C)		-3,318,848	3,154,385
Cash and Cash equivalents opening balance		6,034,521	2,880,137
Cash and Cash equivalents end of the year		2,715,673	6,034,521

For Greenfieldmanor pvt ltd

Greenfield Manor Pvt. Ltd.

Tandra Nayon

Director



Particulars	As at 31 March, 2018		As at 31 March, 2017	
	Number of shares	AMOUNT(Rs)	Number of shares	AMOUNT(Rs)
(a) Authorised				
Equity shares of 100 each with voting rights				
10,000 Equity shares of 100 each with differential voting rights	10,000	1,000,000	10,000	1,000,000
(b) Issued				
Equity shares of 100 each with voting rights				
2000 Equity shares of 100 each with differential voting rights	2,000	200,000	2,000	200,000
(c) Subscribed and fully paid up				
Equity shares of 100 each with voting rights				
2000 Equity shares of 100 each with differential voting rights	2,000	200,000	2,000	200,000
(d) Subscribed but not fully paid up				
Equity shares of ___ each with voting rights, ___ x not paid up				
Equity shares of ___ each with voting rights, ___ y not paid up				
Equity shares of ___ each with differential voting rights, ___ a not paid up				
Equity shares of ___ each with differential voting rights, ___ b not paid up				
Total	2,000	200,000	2,000	200,000

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening	Fresh Issue	Bonus	ESOP	Buy back	Other	Closing
Equity shares with voting rights							
Year ended 31 March, 2018							
- Number of shares							
- Amount (₹)							
Year ended 31 March, 2017							
- Number of shares							
- Amount (₹)							
Equity shares with differential voting rights							
Year ended 31 March, 2018							
- Number of shares	2000						2000
- Amount (₹)	200,000						200,000
Year ended 31 March, 2017							
- Number of shares	2000						2000
- Amount (₹)	200,000						200,000

(iv) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2018		As at 31 March, 2017	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Shareholder 1				
Shareholder 2				
Equity shares with differential voting rights				
Himansu Bhusan Nayak	667	33.35	667	33.35
Shasanka Sekhar Pradhan	666	33.30	666	33.30
Tandra Nayak	667	33.35	667	33.35
Total	2000	100	2000	100

Greenfield Manor Pvt. Ltd.

Tandra Nayak
Director



of the Company: GREENFIELD MANNOR PVT LTD
 forming part of the financial statements

Note 4 Reserves and surplus

Particulars	As at 31 March, 2018	As at 31 March, 2017
a) Capital reserve	-	-
Opening balance	-	-
Add: Additions during the year (give details)	-	-
Less: Utilised / transferred during the year (give details)	-	-
Closing balance	-	-
(b) General reserve		
Opening balance	10,725,486	7,254,933
Add: Transferred from surplus in Statement of Profit and Loss	1,389,025	3,470,553
Less: Utilised / transferred during the year for:	-	-
Issuing bonus shares	-	-
Others (give details)	-	-
Closing balance	12,114,511	10,725,486

Note 4 Reserves and surplus (contd.)

Particulars	As at 31 March, 2018	As at 31 March, 2017
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance		-
Add: Profit / (Loss) for the year	1,389,025	3,470,553
Amounts transferred from:		
General reserve		-
Other reserves (give details)		-
Less: Interim dividend		-
Dividends proposed to be distributed to equity shareholders ("___ per share)		-
Dividends proposed to be distributed to preference shareholders ("___ per		-
Tax on dividend		-
Transferred to:		
General reserve	1,389,025	3,470,553
Capital redemption reserve		-
Debenture redemption reserve		-
Other reserves (give details)		-
Closing balance		-
Total	12,114,511	10,725,486

Greenfield Manor Pvt. Ltd.
 Tandra Nayak
 Director



Name of the Company: GREENFIELD MANNOR PVT LTD
Notes forming part of the financial statements

Note 5 Long-term borrowings #

Particulars	As at 31 March, 2018	As at 31 March, 2017
(a) Term loans		
From banks		
Secured	-	-
Unsecured	139,636.14	251,025.68
From other parties		
Secured	-	-
Unsecured	139,636.14	251,025.68
(b) Other loans and advances (specify nature)		
Secured	-	-
Unsecured	2,400,000.00	1,621,676.00
	2,400,000.00	1,621,676.00
Total	2,539,636.14	1,872,701.68

Note: Other loans & Advance incurred by the company from different parties for operation of the business

Note 6 Other long-term liabilities

Particulars	As at 31 March, 2018	As at 31 March, 2017
(a) Trade Payables: *		
(i) Acceptances	-	-
(ii) Other than Acceptances	-	-
(b) Others:		
(i) Payables on purchase of fixed assets	-	-
(ii) Contractually reimbursable expenses	-	-
(iii) Interest accrued but not due on borrowings	-	-
(iv) Interest accrued on trade payables	-	-
(v) Interest accrued on others	-	-
(vi) Trade / security deposits received	-	-
(vii) Advances from customers	-	-
(viii) Income received in advance (Unearned revenue)	-	-
(ix) Others (specify nature)	-	-
Total	-	-

Note 7 Long-term provisions

Particulars	As at 31 March, 2018	As at 31 March, 2017
(a) Provision for employee benefits:		
(i) Provision for compensated absences	-	-
(ii) Provision for gratuity (net) (Refer Note 30.4.b)	-	-
(iii) Provision for post-employment medical benefits (Refer Note 30.4.b)	-	-
(iv) Provision for other defined benefit plans (net) (give details) (Refer Note 30.4.b)	-	-
(v) Provision for other employee benefits (give details)	-	-
(b) Provision - Others:		
(i) Provision for premium payable on redemption of bonds (Refer Note 5 Long-term borrowings)	-	-
(ii) Provision for estimated loss on derivatives	-	-
(iii) Provision for warranty (Refer Note 30.14)	-	-
(iv) Provision for estimated losses on onerous contracts (Refer Note 30.14)	-	-
(v) Provision for other contingencies (Refer Note 30.14)	-	-
(vi) Provision - others (give details)	-	-
Total	-	-

Greenfield Manor Pvt. Ltd.

Tandra Naichin
Director



Note 8 Short-term borrowings

Particulars	As at 31 March,	As at 31 March,
	2018	2017
(a) Loans repayable on demand		
From banks		
Secured	-0.80	440.00
Unsecured	-	-
From other parties		
Secured	-	-
Unsecured	-	-
(b) Other loans and advances (specify nature)		
Secured	-	-
Unsecured	-	-
Total	(0.80)	440.00

Note 9 Trade payables *

Particulars	As at 31 March,	As at 31 March,
	2018	2017
Trade payables:		
Acceptances		
Other than Acceptances	14,302,235.89	7,467,253.84
Total	14,302,235.89	7,467,253.84

* Trade payables are dues in respect of goods purchased or services received (including from employees, professionals and others under contract) in the normal course of business.

Note 10 Other current liabilities @

Particulars	As at 31 March,	As at 31 March,
	2018	2017
(a) Current maturities of long-term debt (Refer Note (i) below)	-	-
(b) Current maturities of finance lease obligations (Refer Note 30.8.c)	-	-
(c) Interest accrued but not due on borrowings	-	-
(d) Interest accrued and due on borrowings	-	-
(e) Income received in advance (Unearned revenue)	-	-
(f) Unpaid dividends	-	-
(g) Application money received for allotment of securities and due for refund-	-	-
and interest accrued thereon #	-	-
(h) Unpaid matured deposits and interest accrued thereon	-	-
(i) Unpaid matured debentures and interest accrued thereon	-	-
(j) Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, TDS etc.)	202,625	780,586
(ii) Payables on purchase of fixed assets	-	-
(iii) Contractually reimbursable expenses	-	-
(iv) Interest accrued on trade payables	-	-
(v) Interest accrued on others	-	-
(vi) Trade / security deposits received	-	15,000
(vii) Advances from customers	54,680	100,000
(viii) Others exp payable including audit fees	497,274	278,133
Total	754,579	1,173,719

Greenfield Manor Pvt. Ltd.

Tandra Nayak
Director



Note 11 Short-term provisions

Particulars	As at 31 March, 2018	As at 31 March, 2017
(a) Provision for employee benefits: @		
(i) Provision for bonus	-	-
(ii) Provision for compensated absences	-	-
(iii) Provision for gratuity (net) (Refer Note 30.4.b)	-	-
(iv) Provision for post-employment medical benefits (Refer Note 30.4.b)	-	-
(v) Provision for other defined benefit plans (net) (give details) (Refer Note 30.4.b)	-	-
(vi) Provision for other employee benefits (give details)	-	-
(b) Provision - Others:		
(i) Provision for tax	508,479	1,634,341
(ii) Provision - others (give details)		
	508,479	1,634,341
Total	508,479	1,634,341

Note 13 Non-current investments

	-	-
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Name of the Company

Notes forming part of the financial statements

Note 14 Long-term loans and advances

Particulars	As at 31 March, 2018	As at 31 March, 2017
(a) Capital advances *		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful advances		
(b) Security deposits *		
Secured, considered good		
Unsecured, considered good	481,285	481,285
Doubtful		
Less: Provision for doubtful deposits	481,285	481,285
(c) Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.)	-	-
(d) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable	-	-
(ii) VAT credit receivable	-	-
(iii) Service Tax credit receivable	-	-
(e) Other loans and advances (specify nature)		
Secured, considered good		
Unsecured, considered good	17,175,030	4,582,261
Doubtful		
	17,175,030	4,582,261
Less: Provision for other doubtful loans and advances		
	17,175,030	4,582,261
Total	17,656,315	5,063,546

Note : Other Loans Advances relates to Advance to Land owner.

Greenfield Manor Pvt. Ltd.

Tandra Nayak

Director



GREEN FIELD MANOR PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018

NOTE 12 : COMPANIES ACT DEPRECIATION OF FIXES ASSETS

Nature of Fixed Assets	Useful life (in years)	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		Balance as at 01.04.2017	Additions	Deduction/ Adjustments	Balance as at 31.03.2018	Residual value of Asset	Upto 3/31/2017	Depreciation during the year	Deduct- ions/ Adjust- ments	Upto 31.03.2018	As at 31.03.2018	As at 31.03.2017
Tangible Assets												
Furniture & fixture	10	347,945			347,945	17,397	209,847	33,055		242,902	105,043	138,097.99
Computer	3	133,200			133,200	6,660	111,475			111,475	21,725	21,725.22
Motor Vehicle	8	708,874			708,874	35,444	468,922	84,179		553,101	155,773	239,952.09
Machine and Equipment	12	290,750			290,750	14,538	145,930	23,018		168,948	121,802	144,820.00
Office Equipment	5	332,051			332,051	16,603	238,176	63,090		301,266	30,785	93,875.00
Total		1,812,820			1,812,820	90,641	1,174,350	203,341		1,377,691	435,129	638,470.30
Previous year		1,804,067	8,753		1,812,820	90,641	870,609	303,741		1,174,350	638,470	933,458.30
Grand Total											435,129	638,470.30

NOTE 05A : Deferred Tax Asset (Liability)

	March 31, 2018	March 31, 2017
The breakup of Deferred Tax Liability:		
Arising on account of timing difference in:		
- Depreciation	-141,438	-141,438
- Carried forwarded Business Loss & Unabsorbed Depreciation		
Deferred Tax Liabilities / Assets (Net)	<u>-155,825</u>	<u>-141,438</u>



Greenfield Manor Pvt. Ltd.

Tandra Nayak
Director

Note 15 Other non-current assets

Particulars	As at 31 March, 2018	As at 31 March, 2017
(a) Long-term trade receivables # (including trade receivables on deferred credit terms) (Refer Note below)		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
(b) Unamortised expenses		
(i) Ancillary borrowing costs	-	-
(ii) Share issue expenses (where applicable)	-	-
(iii) Discount on shares (where applicable)	-	-
(c) Others @		
(i) Insurance claims	-	-
(ii) Receivables on sale of fixed assets	-	-
(iii) Contractually reimbursable expenses	-	-
(iv) Others (Preliminary exp)	-	-
Total	-	-

Note 16 Current investments

	-	-
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Note 17 Inventories

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2018	As at 31 March, 2017
(a) Raw materials		
Goods-in-transit	-	-
(b) Work-in-progress		
Construction work in progress	1,129,428	8,105,200
(c) Finished goods (other than those acquired for trading)		
Goods-in-transit	-	-
Total	1,129,428	8,105,200

Note 18 Trade receivables @

Particulars	As at 31 March, 2018	As at 31 March, 2017
Trade receivables outstanding for a period exceeding six months from the date they were due for payment #		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
Other Trade receivables		
Secured, considered good	6,908,200	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
Total	6,908,200	-

Greenfield Manor Pvt. Ltd.

Tandra Nayam
Director



Note 19 Cash and cash equivalents @

Particulars	As at 31 March, 2018	As at 31 March, 2017
(a) Cash on hand	100,815	71,168
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	831,932	1,830,906
(ii) In EEFC accounts		
(iii) In deposit accounts (Refer Note (i) below)	1,782,926	4,132,447
Total	2,715,673	6,034,521
Of the above, the balances that meet the definition of Cash and cash equivalents as per AS 3 Cash Flow Statements is		

Note 20 Short-term loans and advances

Particulars	As at 31 March, 2018	As at 31 March, 2017
(a) Loans and advances to related parties (give details @) (Refer Note 30.7)		
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	-	-
Doubtful	-	-
Less: Provision for doubtful loans and advances	-	-
(d) Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.)	-	-
(e) Balances with government authorities		
Unsecured, considered good		
(i) GST credit receivable	618,640	
(ii) VAT credit receivable	-	671,457
(iii) Service Tax credit receivable	2,320	873,111
	620,960	1,544,568
Less: Provision for doubtful inter-corporate deposits	-	-
	620,960	1,544,568
(f) Others (specify nature)		
Secured, considered good	-	-
Unsecured, considered good(Contractor & other)	200,000	200,000
Doubtful	-	-
Less: Provision for other doubtful loans and advances	-	-
	200,000	200,000
Total	820,960	1,744,568

Greenfield Manor Pvt. Ltd.

Tandra Mayam

Director



Note 21 Other current assets

Particulars	As at 31 March,	As at 31 March,
	2018	2017
(Others		
(i) Insurance claims	-	-
(ii) Receivables on sale of fixed assets	-	-
(iii) Contractually reimbursable expenses	-	-
(iv) Advance tax	530,000	1,300,000
(iv) Others (TDS Receivable)	67,910	46,198
	-	-
Total	597,910	1,346,198

Greenfield Manor Pvt. Ltd.

Tandra Wajani
Director



Name of the Company : GREENFIELD MANNOR PRIVATE LIMITED
Notes forming part of the financial statements

Note 22 Revenue from operations

	Particulars	For the year ended	For the year ended
		31 March, 2018	31 March, 2017
(a)	Sale of Residential complex	41,054,748	93,098,717
(b)	Other operating revenues		
		41,054,748	93,098,717
(c)	Less: Excise duty		
	Total	41,054,748	93,098,717

Note 23 Other income

	Particulars	For the year ended	For the year ended
		31 March, 2018	31 March, 2017
(a)	Interest income from bank FD	241,631	435,069
(b)	Other non-operating income (net of expenses directly attributable to such income) (Refer Note (ii) below)	161,292	67,193
	Total	402,923	502,262

Note 24a. Operational Expenses (Net of Expenses)

Particulars	For the year ended	For the year ended
	31 March, 2018	31 March, 2017
Opneing WIP	8,105,200	1,003,570
Land & Construction EXP	9,350,759	53,617,612
Labour charges	4,021,822	17,530,970
Site & Other exp	578,307	2,009,564
Electrical Installation		919,800
Rat & Taxes	1,021,497	6,020,369
Civil construction	6,300,000	
	29,377,585	81,101,885
Less: Closing WIP	1,129,428	8,105,200
Total	28,248,157	72,996,685

Note 24.b Changes in Inventories of finished goods, work-in-progress and stock-in-trade @
Net Effect to Opretinal Expenses)

Particulars	For the year ended	For the year ended
	31 March, 2018	31 March, 2017
<u>Inventories at the end of the year:</u>		
Finished goods		
Work-in-progress	1,129,428	8,105,200
Stock-in-trade		
	1,129,428.17	8,105,200.00
<u>Inventories at the beginning of the year:</u>		
Finished goods		
Work-in-progress		
Stock-in-trade		
Net (Increase) / decrease		

Note 25 Employee benefits expense

Particulars	For the year ended	For the year ended
	31 March, 2018	31 March, 2017
Salaries and wages	2,037,970	4,058,850
Director Remuneration	1,523,975	5,680,000
Bonus	207,750	
Staff welfare expenses	72,364	
Total	3,842,059	9,738,850

Greenfield Manor Pvt. Ltd.

Tandra Manoj
Director



Note 26 Finance costs

Particulars	For the year ended	For the year ended
	31 March, 2018	31 March, 2017
Interest expense on:		
(i) Borrowings	47,835	61,304
(ii) Trade payables	-	-
(iii) Others	182,150	-
- Interest on delayed / deferred payment of income tax & st	3,450	5,310
- Others (Bank Charges)	-	-
Total	233,435	66,614

Note 27 Other expenses

Particulars	For the year ended	For the year ended
	31 March, 2018	31 March, 2017
Power and fuel	384,754	527,387
Rent including lease rentals	-	426,180
Repairs and maintenance	66,111	54,300
Communication *	21,071	65,138
Advertisement	-	32,000
Travelling and conveyance *	-	91,300
Printing and stationery*	21,875	35,813
Business promotion *	-	202,200
House Rent	293,280	-
Payments to auditors (Refer Note (i) below)	150,000	75,000
Legal & Professional	134,000	-
Legal exp	36,700	-
BDA & RERA EXP	29,725	-
Consultancy fee	286,412	-
Filing fees & charges	-	59,974
News paper & periodical	1,330	4,544
Postage & courier	-	815
Brokerage & commssion	2,452,222	2,884,762
Office exp & other exp	294,314	251,698
Web page development	14,765	-
Security charges	35,133	439,093
Discount Allowed	2,822,269	-
Software renewal fee	3,600	-
Swacha bhrat Cess	-	95,822
Interest on Stataturay due	-	56,580
Preliminary exp written off	-	6,700
Total	7,047,562	5,309,304

Note 27 Other expenses (contd.)

Particulars		
Notes:		
Particulars	For the year ended	For the year ended
	31 March, 2018	31 March, 2017
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - statutory audit	150,000	75,000
For taxation matters	-	-
For company law matters	-	-
For management services	-	-
For other services	-	-
Reimbursement of expenses	-	-
Total	150,000	75,000



Greenfield Manor Pvt. Ltd.
 Tandra Nayak
 Director

Greenfield Manor (P) Ltd.

Bhubaneswar

III:-29: NOTES TO ACCOUNT & CONTINGENT LIABILITY

NOTE -1 CORPORATE INFORMATION.

M/s Greenfield Manor Pvt. Ltd is a unlisted Private Limited Company incorporated in India under the Provision of Companies Act 2013. The Company engaged in the activity of Real Estate developer. The company cater the to the domestic markets.

NOTE-2 SIGNIFICANT ACCOUNTING POLOCIES FORMING PART OF THE FINANCIAL STATEMENT.

2.1 Basis of Preparation

The financial statements have been prepared to comply in all material respect with the Notified Accounting Standards by companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provision of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on the accrual basis of accounting & in accordance with the generally accepted accounting principles.

2.2 Use of Estimates

The preparation of financial statements is in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets & liabilities and disclosure of contingent liabilities. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. The difference between actual results & estimates are recognized in the period in which the results are known / materialized.

2.3 Fixed Assets

Fixed assets are stated at cost of acquisition and subsequent improvements thereto, including taxes and duties (net of cenvat credit), freight and other incidental expenses related to acquisition and installation.

2.4 Depreciation

As per the amended Companies Act 2013, the Charging of Depreciation on Tangible fixed assets have been made on basis of useful life of the assets.

2.5 Intangible Assets

Intangible assets are stated at cost of acquisition less accumulated amortization

2.6 Inventories

Work in progress and finished Goods are valued at cost of Raw Materials and conversion thereof including the cost incurred in the normal course of business in bringing the goods up to the factory or net realizable value which ever is lower.

2.7 Revenue recognition

- (a) Sale is recognized on transfer of goods to the buyer of all significant risks & records of ownership & the seller retains no effective control of the goods transferred.
- (b) Sales include VAT, CST, GST and Freight and are net of trade discount and sales returns.
- (c) Revenue recognized from construction activities has been done on Percentage Completion Method as per AS-7.

2.8 Excise Duty - Nil

2.9 Investments

Investments are valued at cost.



2.10 Retirement Benefit

Retirement benefits in the form of Provident Fund, employees state insurance funds are defined contribution schemes and the contributions are charged to the Profit & Loss account of the year as and when due. No Gratuity liability is provided according to the provisions of the payment of Gratuity Act,

2.11 Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are determined based on best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

2.12 Foreign currency transactions :

- a) Transactions denominated in foreign currency are recorded at the exchange rate prevailing on the date of the transaction or that approximate actual rate at the date of the transaction.
- b) The monetary items denominated in foreign currency at the year end are restated at year end rates. In case of items which are covered by the forward exchange contract. The difference between the year end rate and rate on the date of the contract is recognized as exchange difference and the premium paid on forward contract is recognized over the life of the contract.
- c) Non monetary foreign currency items are carried at cost.
- d) Any income or expenses on account of exchange difference either on settlement or on translation is recognized in the profit loss account except in case of long time liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

2.13 Contingencies

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingencies and disclosed by way of notes to the accounts.

2.14 Prior period transaction

Corrections of fundamental errors of commission or omission in earlier year(s) are done by debiting/crediting to respective prior period expenses/Incomes account.

2.15 Significant events occurring after balance sheet date.

Impact of significant events after the date of balance sheet and approval thereof is given effect to either by modification of balance sheet and profit and loss account or by specific mention in the director's report.

2.16 Taxation

- (a) Current Tax is determined on the basis of the amount of tax payable in respect of taxable income for the year.
- (b) In respect of sales tax, income tax, etc. the amounts payable or receivable as per assessment order is accounted for in the year in which the said order is received and accepted by the company, irrespective of the year to which the order relates.

2.17 Earning per Share.

Basic earning per share is calculated by dividing the net profit or loss for the attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earning per share, the net profit or loss for the period attributed to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



NOTE-3 NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENT.

3.1 Contingent Liabilities:

Claims against the company not acknowledged as debts:-

Estimated amount of contracts remaining to be executed on capital account and not provided for is - Rs Nil

3.2 Letters have been sent for year end balance confirmation of sundry debtors and sundry creditors. Confirmations are awaited. In respect of confirmations received, the company is under process of scrutinizing and reconciling the balances.

3.3 Director's Remuneration for the year 2017-18 is Rs.15.24 lacs.

3.4 Auditors Remuneration for the year 2017-18 - Audit fees - Rs.1.50 lacs.

3.5 Foreign Exchange

a) Foreign Exchange for export of finished products is Rs. Nil.

b) Expenditure in Foreign Currency for traveling is Rs. Nil

3.6 Taxes on Income (AS-22)

a) Current tax is determined in accordance with provisions of the Income Tax Act, 1961, as the amount of tax payable to the taxation authorities in respect of taxable income for the year.

b) Deferred tax provision is determined in accordance with provision of the accounting standard issued by ICAI.

3.7. Previous year's figures have been regrouped/re-arranged/reclassified wherever necessary to correspond with the current year's classification /disclosures.

3.8 Figures in the financial statement have been rounded off to the nearest rupee.

3.9 Additional information as required under part -I, part-II Part -III of the schedule-III to the companies Act 2013 certified by the management.

3.10 Segment Reporting.

The accounting policies consistently used in the preparation of the consolidated financial statement are also applied to the revenue and expenditure of individual segment

a) Primary Reporting - Nil

b) Geographical Segment Information.

The Company caters to the needs of Indian market only, thus there is no geographical segment

3.11 s per AS-18 framed by the Institute of Chartered Accountants of India, disclosures of transactions with related parties, as defined in the accounting standard, are given in Annexure"-A"



Related Party Disclosure : of Greenfield Manor Pvt LTD - Annextures 'A'

Rs in Lacs

Company / Individual	Nature of Association	Particulars	Amount	Amount
			Debit	Credit
Himansu Bhusan Nayak	Share Holders	sales		
		Loans & Advance		5.78
		Remuneration	9.35	4.80
		Total	9.35	10.58
Tandra Nayak	Share holder/Director	sales		7.01
		Remuneration	5.60	4.70
		Total	5.60	11.71
Tapas Ranjan Sahu	spouse	Salary	3.71	3.60
		Total	3.71	3.60
Sasanka sekhar Pradhan	Share holder/Director	sales		30.75
		Remuneration	3.93	9.00
		Total	3.93	39.75
Santilata Pradhan	Mother	sales		8.40
		Total	-	8.40
Debjani Nayak	Director	sales		8.40
		Loans & Advance	3.00	
		Remuneration	1.53	1.53
		Total	4.53	9.93

