

# PURBANCHAL PRESTRESSED LIMITED

1<sup>st</sup> Floor, Room no. 5, H M Market, T R Phookan Road, Guwahati- 781001

Email Id: [corp@citystarinfra.com](mailto:corp@citystarinfra.com), Phone No: 033-66133300

CIN: L26956AS1974PLC001605

## DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2014-2015

To,  
The Members,

Your directors have pleasure in presenting their next Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2015.

### Financial Highlights

During the year under review, performance of your company as under:

Particulars	Year Ended 31st March, 2015	Year Ended 31st March, 2014
Profit/ Loss before Taxation	1,05,923	3,88,082
<b>Less: Tax Expenses</b>		
Current Tax	47,200	53,000
Taxation for Earlier Year		(436)
<b>Profit/(Loss) after Tax</b>	58,723	3,35,518
Add: Balance Brought Forward from last year	(540,04,813)	(542,72,331)
Less: Appropriations		
Transferred to Reserve u/s 45-1C of the RBI Act, 1934	20,600	68,000
Taxation for Earlier Year	28,520	-
<b>Balance Profit/ (Loss) c/d to Balance Sheet</b>	<b>(539,95,210)</b>	<b>(540,04,813)</b>

### State of Company's Affairs and Future Outlook

The performance of the Company depends upon a host of factors. Although the Company is continuously trying to overcome various market risks and other external factors involved in its progress. However, we remain optimistic about the performance of the Company.

### Share Capital

The paid up Equity Share Capital as on March 31, 2015 was Rs. 39,96,85,000. During the year under review, the Company has not issued any shares or any convertible instruments.

### Dividend

Your Directors regret to recommend declaration of any dividend for the year due to insufficient profit.

### Details of Subsidiary, Joint Venture or Associates

The details of Subsidiary, Joint Venture and Associate Company in FORM AOC 1 has been enclosed with this report.

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PURBANCHAL PRESTRESSED LTD.



Director

## **Directors**

Mr. Champa Lal Pareek, Independent Director, retires by rotation pursuant to provisions of Section 152 of the Companies Act, 2013 and being eligible, offers himself for re-appointment.

At a board meeting held on 15<sup>th</sup> January, 2015 the Board appointed Mr. Tarak Nath Dey appointed as an Additional Director in the category of Independent Director who vacates office at the ensuing AGM and is eligible for appointment pursuant to Section 160 of the Act.

Mr. Sourav Saha was appointed as an Additional Director in the category of Independent Director on 06.06.2015 vacates office at the ensuing AGM and is eligible for appointment pursuant to Section 160 of the Act.

Mr Nazir Ahmed, Mr. Rakesh Agarwala and Mr. Hemant Jain resigned from the Board on 05.12.2014, 21.01.2015 and 22.01.2015 respectively.

All independent directors have given declaration that they meet the criteria of independence as laid down under section 149(6) of the Companies Act, 2013

## **Number of Board Meetings**

During the Financial Year 2014-15, the Board met 12 times on 14<sup>th</sup> April, 2014; 30<sup>th</sup> May, 2014; 5<sup>th</sup> August, 2014; 1<sup>st</sup> November, 2014; 5<sup>th</sup> December, 2014; 15<sup>th</sup> December, 2014; 26<sup>th</sup> December, 2014; 15<sup>th</sup> January, 2015; 20<sup>th</sup> January, 2015; 21<sup>st</sup> January, 2015; 22<sup>nd</sup> January, 2015 and 2<sup>nd</sup> March, 2015

## **Audit Committee**

The Audit committee comprises of 3 directors. The committee functions under the Chairmanship of Mr. Champa Lal Pareek, a non-executive independent Director. The other members of the Committee are Mr. Tarak Nath Dey and Mr. Sourav Saha.

The committee met 5 times during the year on 14<sup>th</sup> April, 2014, 30<sup>th</sup> May, 2014, 5<sup>th</sup> August, 2014, 1<sup>st</sup> November, 2014 and 19<sup>th</sup> January, 2015.

## **Nomination & Remuneration Committee Policy**

A Remuneration Committee was constituted by the Board of Directors to consider, analyse, determine and approve on behalf of the Board and on behalf of the shareholders the remuneration to be paid to the executive directors of the Company.

## **NBFC Reserve Fund**

A sum of Rs. 20,600/- was transferred to the NBFC Reserve Fund from the current year's profit.

## **Change in the Nature of Business, if any.**

The Company is engaged in Non- Banking Financial Activity and is duly registered with the RBI as an NBFC Company.

## **R.B.I Directive to NBFC**

The Company did not invite or accept any deposits from the public during the financial year ended 31st March, 2015. For the current financial year commencing on 1st April, 2015 the Board of Directors of the Company has confirmed by a Board Resolution dated 14<sup>th</sup> April, 2015 that the Company shall not invite or accept any deposit form the public during the financial year 2015-2016.

## **Transfer of Unclaimed Dividend to Investor Education and Protection Fund**

Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

## **Statutory Auditors**

M/s. Rahul Bansal & Associates (Firm Registration No: 327098E), Chartered Accountants, have been appointed as statutory auditors of the Company at the last Annual General Meeting held on 18.08.2014 for a period of five years subject to ratification by members at every consequent Annual General Meeting. Therefore, ratification of appointment of Statutory Auditors is being sought from the members of the Company at the ensuing AGM.

## **Explanation to Auditor's Remarks**

The observation made in the Auditor's Report read together with relevant notes thereon are self-explanatory and hence, do not call for any further comments under Section 134 of the Companies Act, 2013.

## **Particulars of Loan, Guarantees and Investments under Section 186**

The details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

## **Extract of Annual Return**

The extract of Annual Return, in format MGT 9, for the Financial Year 2014-15 has been enclosed with this report.

## **Related Parties Transactions**

There was no arrangement or contracts made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

## **Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo**

The provision of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign inflow or outflow during the year under review.

## **Risk Management Policy**

As an NBFC, your company is subjected to both external risk and internal risk. External risk due to interest rate fluctuation, slowdown in economic growth rate, political instability, market volatility, decline in foreign exchange reserves, etc. Internal risks associated with your company's business which includes deployment

of funds in specific projects, diversifications into other business operations, retention of talented personnel, managing effective growth rate, volatility in interest rate, NPAs in portfolio, changes in compliance norms and regulations, contingent liabilities, and other legal proceedings. Your company recognizes the importance of risk management, and has invested in people, process and technologies to effectively mitigate the above risks.

### **Amounts Transferred to Reserves**

During the year under review, the Company does not recommend transfer of any amount to reserves due to insufficient profit.

### **Material Changes Affecting the Financial Position of the Company**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

### **Corporate Social Responsibility (CSR) Policy**

The provisions of Section 135 of the Companies Act, 2013 related to Corporate Social Responsibility is not applicable to the Company.

### **Details of significant & material orders passed by the regulators or courts or tribunal**

No significant & material orders has been passed by any regulator or court or tribunal against the Company.

### **Directors Responsibility Statement**

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2015, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2015 and of the profit of the Company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis;
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

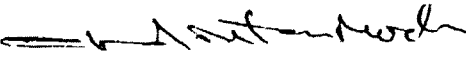
## Acknowledgment


The Directors express their sincere appreciation to the valued shareholders, bankers and clients and others associated with the Company for their support

Place:Kolkata

Date:26<sup>th</sup> June, 2015

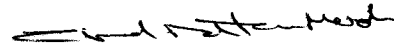
### For and on behalf of the Board of Directors

1.   
\_\_\_\_\_  
Chand Ratan Modi  
Managing Director  
DIN:00343685

2.   
\_\_\_\_\_  
Tarak Nath Dey  
Director  
DIN:00343396

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PURBANCHAL PRESTRESSED LTD.

  
Director

**Form AOC-1**

to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

it features of the financial statement of subsidiaries/associate companies/joint ventures

**Part "A": Subsidiaries- NIL**

**Part "B": Associates and Joint Ventures**

on 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Company Name	Balance Sheet Date	Shareholding %	Control	Applicable Rule
Sijbhumi Tradecomm Pvt. Ltd.	31.03.2015	4900	Control of more than 20% of total share capital	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014
Dhanraksha Tradecom Pvt. Ltd.	31.03.2015	4900	Control of more than 20% of total share capital	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014
Dhanlabh Deal Trade Pvt. Ltd.	31.03.2015	4900	Control of more than 20% of total share capital	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014
Dove Barter Pvt. Ltd.	31.03.2015	5000	Control of more than 20% of total share capital	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014

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PURBANCHAL PRESTRESSED LTD.

*[Signature]*  
Director

NA

NA

NA

**Part "B": Associates and Joint Ventures****Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Dove Commoddeal Pvt. Ltd. 31.03.2015	Dove Tie Up Pvt. Ltd. 31.03.2015	Dove Vinimay Pvt. Ltd. 31.03.2015	Dove Vintrade Pvt. Ltd. 31.03.2015
5000	5000	5000	5000
Rs. 50,000/-	Rs. 50,000/-	Rs. 50,000/-	Rs. 50,000/-
50 %	50 %	50 %	50 %
Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital
Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014

NA

NA

NA

**Part "B": Associates and Joint Ventures****Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Everfast Merchants Pvt. Ltd.	Gulshan Merchandise Pvt. Ltd.	Hytone Commosales Pvt. Ltd.	Hytone Dealtrade Pvt. Ltd.
31.03.2015	31.03.2015	31.03.2015	31.03.2015
5000	4900	5000	5000
Rs. 50,000/-	Rs. 49,000/-	Rs. 50,000/-	Rs. 50,000/-
50 %	49 %	50 %	50 %
Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital
Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014



NA

NA

NA

**Part "B": Associates and Joint Ventures****Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Hytone Vinimay Pvt. Ltd. 31.03.2015	Hytone Vintrade Pvt. Ltd. 31.03.2015	Intimate Commosales Pvt. Ltd. 31.03.2015	Intimate Dealtrade Pvt. Ltd. 31.03.2015
5000	5000	5000	5000
Rs. 50,000/-	Rs. 50,000/-	Rs. 50,000/-	Rs. 50,000/-
50 %	50 %	50 %	50 %
Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital
Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014

NA

NA

NA

**Part "B": Associates and Joint Ventures****Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Platinum Vincom Pvt. Ltd. 31.03.2015	Kelvin Commotrade Pvt. Ltd. 31.03.2015	Kelvin Tie Up Pvt. Ltd. 31.03.2015	Kelvin Tracom Pvt. Ltd. 31.03.2015
4900	5000	5000	5000
Rs. 49,000/-	Rs. 50,000/-	Rs. 50,000/-	Rs. 50,000/-
49 %	50 %	50 %	50 %
Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital
Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014

NA

NA

NA

**Part "B": Associates and Joint Ventures****Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Kelvin Vinimay Pvt. Ltd. 31.03.2015	Kelvin Vintrade Pvt. Ltd. 31.03.2015	Keystar Suppliers Pvt. Ltd. 31.03.2015	Keystar Vintrade Pvt. Ltd. 31.03.2015
5000	5000	5000	5000
Rs. 50,000/-	Rs. 50,000/-	Rs. 50,000/-	Rs. 50,000/-
50 %	50 %	50 %	50 %
Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital
Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014

NA

NA

NA

**Part "B": Associates and Joint Ventures****Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Moneyfold Vinimay Pvt. Ltd. 31.03.2015	Moneyfold Vintrade Pvt. Ltd. 31.03.2015	Parichay Commosales Pvt. Ltd. 31.03.2015	Parichay Dealtrade Pvt. Ltd. 31.03.2015
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5000

5000

5000

5000

Rs. 50,000/-

Rs. 50,000/-

Rs. 50,000/-

Rs. 50,000/-

50 %

50 %

50 %

50 %

Control of more than 20%  
of total share capitalControl of more than  
20% of total share  
capitalControl of more than 20%  
of total share capitalControl of more than 20%  
of total share capitalVide Companies (Accounts)  
Amendment Rule 2014  
dated 14-10-2014Vide Companies (Accounts)  
Amendment Rule 2014  
dated 14-10-2014Vide Companies (Accounts)  
Amendment Rule 2014  
dated 14-10-2014Vide Companies (Accounts)  
Amendment Rule 2014  
dated 14-10-2014

**Part "B": Associates and Joint Ventures****Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Years Tracom Pvt. Ltd. 31.03.2015	Pushapratn Suppliers Pvt. Ltd. 31.03.2015	Shivhari Tie Up Pvt. Ltd. 31.03.2015	Shivhari Tracom Pvt. Ltd. 31.03.2015
5000	4900	5000	5000
Rs. 50,000/-	Rs. 49,000/-	Rs. 50,000/-	Rs. 50,000/-
50 %	49 %	50 %	50 %
Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital
Vide Companies (Accounts) Amendment Rule 2014 dated 14-10- 2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10- 2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10- 2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014

NA

NA

NA

**Part "B": Associates and Joint Ventures****Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Shivhari Vinimay Pvt. Ltd. 31.03.2015	Sevensseas Vinimay Pvt. Ltd. 31.03.2015	Subhdata Vincom Pvt. Ltd. 31.03.2015	Subhdhan Tradecom Pvt. Ltd. 31.03.2015
5000 Rs. 50,000/- 50 %	5000 Rs. 50,000/- 50 %	5000 Rs. 50,000/- 50 %	4900 Rs. 49,000/- 50 %
Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital
Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014

NA

NA

NA

**Part "B": Associates and Joint Ventures****Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Topview Vanijya Pvt. Ltd.	Loreto Trading & Finance Co Ltd	Prabhakar Builders Pvt Ltd	Yak Trade & Finance Co Pvt. Ltd
31.03.2015	31.03.2015	31.03.2015	31.03.2015
4900	141150	22300	13500
Rs. 49,000/-	Rs. 3,03,473/-	Rs. 2,23,000/-	Rs. 1,35,000/-
49 %	23 %	45 %	27 %
Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital	Control of more than 20% of total share capital
Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014	Vide Companies (Accounts) Amendment Rule 2014 dated 14-10-2014

NA

NA

NA

**Part "B": Associates and Joint Ventures**

**in 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

Megha Conclave Pvt  
Ltd

31.03.2015

67500

Rs. 6,75,000/-

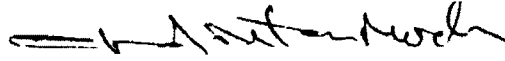
45 %

Control of more than 20%  
total share capital

le Companies  
(:counts) Amendment  
le 2014 dated 14-10-  
14



**For and on behalf of the Board of Directors**



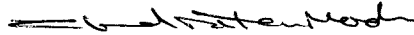
Chand Ratan Modi, Din : 00343685



Tarak Nath Dey, Din : 00343396

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PURBANCHAL PRESTRESSED LTD.



Director



<b>FORM NO. MGT 9</b>
<b>EXTRACT OF ANNUAL RETURN</b>
<b>as on financial year ended on 31.03.2015</b>
<b>Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management &amp; Administration) Rules, 2014.</b>

**I REGISTRATION & OTHER DETAILS:**

i	CIN	L26956AS1974PLC001605
ii	Registration Date	06/12/1974
iii	Name of the Company	PURBANCHAL PRESTRESSED LTD
iv	Category/Sub-category of the Company	Public Company/ Limited By Shares
v	Address of the Registered office & contact details	Room No. 5, 1st Floor, H.M. Market, T.R. Phookan Road, Guwahati - 781001 66133300
vi	Whether listed company	No
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Niche Technologies Private Limited 511, Bagree Market, 71, B.R.B. Basu Road, Kolkata - 700001 Phone No.: 033 2235-7270/7271 Fax: 033 - 2215 6823 Email : nichetechpl@nichetechpl.com

**II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY**

All the business activities contributing 10% or more of the total turnover of the company shall be stated


Sl No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company

**III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES**

Sl No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
	As disclosed in the schedule 2.12 Investment Sheet of Balance Sheet & FORM AOC 1		Associate		2(6)

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Director

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
<b>A. Promoters</b>										
(1) Indian	-	-	-	-	-	-	-	-	-	-
a) Individual/HUF	-	-	-	-	-	-	-	-	-	-
b) Central Govt.or State Govt.	-	-	-	-	-	-	-	-	-	-
c) Bodies Corporates	-	34,84,900	34,84,900	8.719%	-	34,84,900	34,84,900	8.719%	-	-
d) Bank/FI	-	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-	-
<b>SUB TOTAL:(A) (1)</b>	-	34,84,900	34,84,900	8.719%	-	34,84,900	34,84,900	8.719%	-	-
(2) Foreign	-	-	-	-	-	-	-	-	-	-
a) NRI- Individuals	-	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-	-
e) Any other...	-	-	-	-	-	-	-	-	-	-
<b>SUB TOTAL (A) (2)</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Shareholding of Promoter</b>										
<b>(A)= (A)(1)+(A)(2)</b>	-	34,84,900	34,84,900	8.719%	-	34,84,900	34,84,900	8.719%	-	-
<b>B. PUBLIC SHAREHOLDING</b>										
(1) Institutions										
a) Mutual Funds	-	-	-	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-	-	-	-
c) Central govt	-	-	-	-	-	-	-	-	-	-
d) State Govt.	-	-	-	-	-	-	-	-	-	-
e) Venture Capital Fund	-	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-	-
g) FIIS	-	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-	-
<b>SUB TOTAL (B)(1):</b>	-	-	-	-	-	-	-	-	-	-
(2) Non Institutions										
a) Bodies corporates										
i) Indian	-	363,83,350	363,83,350	91.030%	-	363,83,350	363,83,350	91.030%	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-	-
b) Individuals										
i) Individual shareholders holding nominal share capital upto Rs.1 lakhs	-	1,00,250	1,00,250	0.251%	-	1,00,250	1,00,250	0.251%	-	-
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs	-	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-	-
<b>SUB TOTAL (B)(2):</b>	-	364,83,600	364,83,600	91.281%	-	364,83,600	364,83,600	91.281%	-	-
<b>Total Public Shareholding</b>										
<b>(B)= (B)(1)+(B)(2)</b>	-	364,83,600	364,83,600	91.281%	-	364,83,600	364,83,600	91.281%	-	-
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>										
	-	-	-	-	-	-	-	-	-	-
<b>Grand Total (A+B+C)</b>	-	399,68,500	399,68,500	100%	-	399,68,500	399,68,500	100%	-	-

at the the year	Shareholding at the end of the year			% change in share holding during the year
	% of shares pledged encumbered to total shares	NO of shares	% of total shares of the company	
%	-	74,900	0.187%	-
%	-	34,10,000	8.532%	-
%	-	34,84,900	29.037%	-

RANGE)

of	Cumulative Share holding during the year	
	No of shares	% of total shares of the company
	↓	

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment				
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtness at the beginning of the financial year</b>				
i) Principal Amount	-	1297,22,143	-	1297,22,143
ii) Interest due but not paid	-	110,88,982	-	110,88,982
iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	1408,11,125	-	1408,11,125
<b>Change in Indebtedness during the financial year</b>				
Additions	-	-	-	-
Reduction	-	(271,73,000)	-	(271,73,000)
<b>Net Change</b>	-	271,73,000	-	271,73,000
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	-	1568,95,143	-	1568,95,143
ii) Interest due but not paid	-	229,39,479	-	229,39,479
iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	1798,34,622	-	1798,34,622

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager: NIL

Sl.No	Particulars of Remuneration	Name of the MD/WTD/Manager	Total Amount
1	<b>Gross salary</b>		-
	(a) Salary as per provisions contained in section 17(1) of the Income Tax. 1961.		
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961		
2	Stock option		
3	Sweat Equity		
4	Commission		
	as % of profit		
	others (specify)		
5	Others, please specify		
	<b>Total (A)</b>		
	<b>Ceiling as per the Act</b>		

**B. Remuneration to other directors: - NIL**

Sl.No	Particulars of Remuneration	Name of the Directors			Total Amount	
1	Independent Directors					
	(a) Fee for attending board committee meetings					
	(b) Commission					
	(c) Others, please specify					
	<b>Total (1)</b>					
2	Other Non Executive Directors					
	(a) Fee for attending board committee meetings					
	(b) Commission					
	(c) Others, please specify.					
	<b>Total (2)</b>					
	<b>Total (B)=(1+2)</b>					
	<b>Total Managerial Remuneration</b>					
	<b>Overall Ceiling as per the Act.</b>					

**C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD -**

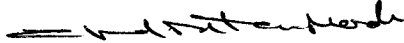
Sl. No.	Particulars of Remuneration	Key Managerial Personnel				Total
1	Gross Salary	CEO	Company Secretary	CFO	Total	
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961.					
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961					
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission					
	as % of profit					
	others, specify					
5	Others, please specify					
	<b>Total</b>					

VII PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES -

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding fees imposed	Authority (RD/NCLT/Court)	Appeal made if any (give details)
<b>A. COMPANY</b>					
Penalty			<b>NONE</b>		
Punishment					
Compounding					
<b>B. DIRECTORS</b>					
Penalty			<b>NONE</b>		
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty			<b>NONE</b>		
Punishment					
Compounding					

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PURBANCHAL PRESTRESSED LTD.



Director

**INDEPENDENT AUDITOR'S REPORT**

To the Members of  
**PURBANCHAL PRESTRESSED LIMITED**

**Report on the Financial Statements**

We have audited the accompanying financial statements of PURBANCHAL PRESTRESSED LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2015, the Statement of Profit and Loss for the year then ended, the Cash Flow Statement of the cash flows for the year ended as on that date and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

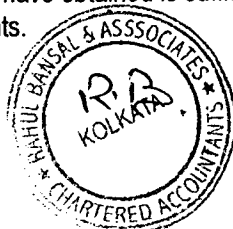
**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

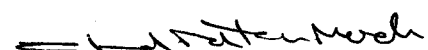
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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PURBANCHAL PRESTRESSED LTD.

  
Director



## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015; and
- b) in the case of the Statement of Profit and Loss, of the profit for the year ended on that date;
- c) in the case of the Cash Flow Statement of the cash flows for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

- 1) Requirements of the Companies (Auditor's Report) Order, 2015("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are applicable.
- 2) As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of accounts.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on 31st March, 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2015 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company does not have any pending litigations which would impact its financial position.
    - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
    - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For RAHUL BANSAL & ASSOCIATES

Chartered Accountants

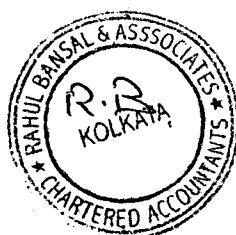
(Firm Registration No. : 327098E)

*R. Bansal*

Rahul Bansal

Proprietor

(Membership No.: 068619)



Place: Kolkata

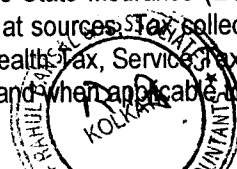
Date: 26.06.2015

### Annexure to the Auditors' Report

Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of Purbanchal Prestressed Limited on the accounts of the company for the year ended 31<sup>st</sup> March, 2015

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

- (i) The Company has not possessed any fixed assets and therefore the question of maintaining relevant records, their physical verification or revaluation does not arise.
- (ii) In respect of its inventory:
  - a) As explained to us, the inventories of finished goods, semi-finished goods, stores, spare parts and raw materials were physically verified at regular intervals/ (at the end of the year) by the Management. In case of inventories lying with third parties, certificates of stocks holding have been received.
  - b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business.
  - c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification of stocks as compared to book records.
- (iii) In respect of loans, secured or unsecured, granted to the parties covered in register maintained under section 189 of the Companies Act 2013:
  - (a) According to the information and explanations given to us, the Company has granted unsecured loans to one party covered in the Register maintained under Section 189 of the Companies Act, 2013. The maximum amount involved during the year was Rs. 38, 59, 847/- and the year end balance of loans given to such party was Rs. 38, 59, 847/-
  - (b) The principal amounts and interest are being received regularly as per stipulations ;
  - (c) In respect of the aforesaid loans, there is no overdue amount more than Rs. one lakh;
- (iv) In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and the nature of its business for the purchase of inventory, fixed assets and for the sale of goods (and/services). During the course of our Audit, we have not observed any continuing failure to correct major weaknesses in internal control.
- (v) The company has not received any public deposits during the year.
- (vi) The maintenance of cost records under section 148(1) of the Companies Act, 2013 are not applicable to the Company.
- (vii) In respect of statutory dues:
  - (a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees State Insurance (ESI), Investor Education and Protection Fund, Income-tax, Tax deducted at source, Tax collected at source, Professional Tax, Sales Tax, value added tax (VAT), Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess and other material statutory dues as and when applicable to it, with the appropriate authorities.



- (b) According to the information and explanations given to us, there were no undisputed amounts payable in respect of Income-tax, Wealth Tax, Custom Duty, Excise Duty, sales tax, VAT, Cess and other material statutory dues in arrears /were outstanding as at 31 March, 2015 for a period of more than six months from the date they became payable.
- (c) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

(viii) The accumulated losses of the Company have not exceeded fifty percent of the net worth as on 31<sup>st</sup> March, 2015. Although the Company has not incurred any cash losses in the current financial year and in the immediately preceding financial year.

(ix) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to financial institutions, banks and debenture holders.

(x) In our opinion, and according to the information and the explanation given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions during the year.

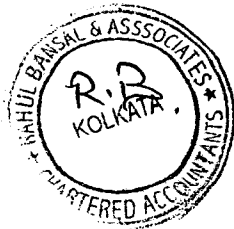
(xi) The company has not obtained any term loan during the year, so this para of order is not applicable.

(xii) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

For RAHUL BANSAL & ASSOCIATES  
Chartered Accountants  
(Firm Registration No. : 327098E)

*R. Bansal*

Rahul Bansal  
Proprietor  
(Membership No.: 068619)



Place: Kolkata  
Date: 26.06.2015

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PURBANCHAL PRESTRESSED LTD.

*[Signature]*  
Director

The Board of Directors,  
**PURBANCHAL PRESTRESSED LIMITED**  
ROOM NO 5, 1<sup>ST</sup> FLOOR  
H.M.MARKET, T.R.PHOOKAN ROAD  
GUWAHATI-781001.

**Auditors Report as specified in Paragraph 2 of N B F C Auditors Report (Reserve Bank)  
Directions, 2008.**

We have audited the Balance Sheet of PURBANCHAL PRESTRESSED LIMITED as at 31<sup>st</sup> March, 2015 and the Profit and Loss Account for the year ended on that date and would like to give our Report as specified in Paragraph 2 of N B F C Auditors Report (Reserve Bank) Directions 2008 as under :-

1. The Company is a Registered Non Banking Finance Company under section 45 – IA of the Reserve Bank of India Act, 1934 and a certificate of Registration was duly obtained from R B I.
2. The Company has not accepted any Public Deposit in pursuance of a resolution passed by its Board of Directors for Non acceptance of Public Deposits.
3. The Company has complied with the prudential norms relating to income recognition, accounting standards, asset/classification and provisioning for bad and doubtful debts as applicable to it.

**For Rahul Bansal & Associates**  
Chartered Accountants

*R. Bansal*

**Rahul Bansal**  
(Proprietor)  
Membership No. 068619  
FRM Regn No. 327098E



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PURBANCHAL PRESTRESSED LTD.  
*[Signature]*

Place: Kolkata  
Dated: June 26, 2015

PURBANCHAL PRESTRESSED LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2015

(Figures in Rs.)

Sl. No.	Particulars	Note No.	As at 31st March, 2015	As at 31st March, 2014
I.	EQUITY AND LIABILITIES			
(1)	<u>Shareholder's Funds</u>			
	(a) Share Capital	2.6	3996,85,000	3996,85,000
	(b) Reserves and Surplus	2.7	(534,11,610)	(534,41,813)
(2)	<u>Non-Current Liabilities</u>			
	(a) Long Term Borrowings	2.8	1568,95,143	1297,22,143
	(b) Other Long Term Liabilities	2.9	1548,75,000	1548,75,000
	(c) Long Term Provisions	2.10	21,60,243	20,07,803
(3)	<u>Current Liabilities</u>			
	(a) Trade Payables	2.11	5,39,344	4,08,790
	(b) Other Current Liabilities	2.12	357,58,639	252,22,905
	(c) Short-Term Provisions	2.13	2,39,209	1,91,650
	Total Equity & Liabilities		6967,40,968	6586,71,478
II.	ASSETS			
(1)	<u>Non-Current Assets</u>			
	(a) Non-Current Investments	2.14	384,94,860	392,44,860
	(b) Long Term Loans and Advances	2.15	5015,47,314	4550,23,536
(2)	<u>Current Assets</u>			
	(a) Inventories	2.16	1465,30,632	1577,29,061
	(b) Cash and Bank Balances	2.17	10,53,111	5,07,042
	(c) Short - Term Loans and Advances	2.18	91,15,050	61,66,980
	Total Assets		6967,40,968	6586,71,478

Significant accounting Policies and Notes on Accounts.

1 & 2

As per our report of even date

For **Rahul Bansal & Associates**  
Chartered Accountants  
Firm Registration No. 327098E

*R. Bansal*

**CA Rahul Bansal**  
Proprietor  
Membership No. 068619

Dated : June 26, 2015



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For and on behalf of the Board of Directors

PURBANCHAL PRESTRESSED LTD.

*Chand Ratan Modi*

Director

*Chand Ratan Modi*  
Chand Ratan Modi  
Managing Director  
00343685

*T. N. Dey*  
Tarak Nath Dey  
Director  
00343396

PURBANCHAL PRESTRESSED LIMITED

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2015

(Figures in Rs.)

Sl. No.	Particulars	Note No.	For the year ended 31st March, 2015	For the year ended 31st March, 2014
(1)	Revenue from operations	2.19	967,06,411	102,65,713
(2)	Other Income	2.20	-	1,05,339
(3)	Total Revenue (1+2)		967,06,411	103,71,052
(4)	<u>Expenses:</u>			
	Purchases of Stock in Trade		713,92,282	10,01,851
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2.21	111,98,429	(6,32,226)
	Employee Benefit Expense	2.22	4,80,000	4,90,000
	Finance Costs	2.23	131,91,596	87,59,227
	Other Expenses	2.24	1,85,381	2,11,172
	Provisions	2.25	1,52,799	1,52,946
	Total Expenses		966,00,488	99,82,970
(5)	Profit before exceptional and extraordinary items and tax (3 - 4)		1,05,923	3,88,082
(6)	Exceptional Items		-	-
(7)	Profit before extraordinary items and tax (5 - 6)		1,05,923	3,88,082
(8)	Extraordinary Items		-	-
(9)	Profit before tax (7 - 8)		1,05,923	3,88,082
(10)	<u>Tax expense:</u>			
	(1) Current tax		47,200	53,000
	(2) Taxation for earlier years		-	(436)
(11)	Profit from operations (9 - 10)		58,723	3,35,518
(12)	Earning per equity share:			
	(1) Basic		0.00	0.01
	(2) Diluted		0.00	0.01

Significant accounting Policies and Notes on Accounts.

1 & 2

As per our report of even date

For Rahul Bansal & Associates  
Chartered Accountants  
Firm Registratoin No. 327098E

R. Bansal

CA Rahul Bansal  
Proprietor  
Membership No. 068619  
Dated : June 26, 2015



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For and on behalf of the Board of Directors  
PURBANCHAL PRESTRESSED LTD.

*Chand Ratan Modi*  
Director

Chand Ratan Modi  
Managing Director  
00343685

*Tarak Nath Dey*  
Director  
00343396

PURBANCHAL PRESTRESSED LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH '2015

Particulars	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
	Rs.	Rs.	Rs.	Rs.
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		1,05,923		3,88,082
<i>Adjustments for:</i>				
Provisions Against Standard Assets		1,52,799		1,52,947
Operating profit / (loss) before working capital changes		2,58,722		5,41,029
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	111,98,428		(6,32,228)	
Short-term loans and advances	(29,48,070)		14,44,124	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	1,30,554		(118,98,409)	
Other current liabilities	105,35,734		83,60,041	
Short-term provisions	47,200	189,63,846	(3,69,000)	(30,95,472)
<b>Cash from Operating activities</b>		<b>192,22,568</b>		<b>(25,54,443)</b>
Income Tax	47,200		53,000	
Taxation for earlier years	28,520	75,720	(436)	52,564
<b>Net Cash from/ (used) in Operating Activities</b>		<b>191,46,848</b>		<b>(26,07,007)</b>
<b>Cash Flow from Investment activities</b>				
<i>Purchase of Investment</i>		7,50,000.00		(24,54,900)
<b>Net Cash (used in) Investing activities</b>		<b>7,50,000.00</b>		<b>(24,54,900)</b>
<b>Net Cash from financing activities</b>				
<i>(Increase)/decrease in Long term Loans &amp; Advances given</i>		(465,23,778)		(609,70,983)
<i>Long Term Borrowings</i>		271,73,000		665,01,143
<b>Net Cash (used in) financing activities</b>		<b>(193,50,778)</b>		<b>55,30,160</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>5,46,070</b>		<b>4,68,253</b>
Cash and cash equivalents at the beginning of the year		5,07,042		38,788
<b>Cash and cash equivalents at the end of the year</b>		<b>10,53,111</b>		<b>5,07,042</b>

As per our report of even date

For **Rahul Bansal & Associates**  
Chartered Accountants  
Firm Registration No. 327098E

*R. Bansal*

CA Rahul Bansal  
Proprietor  
Membership No. 068619

Dated : June 26, 2015



For and on behalf of the Board of Directors

*Chand Ratan Modi T.N. Dey*

Chand Ratan Modi  
Managing Director  
00343685

Tarak Nath Dey  
Director  
00343396

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PURBANCHAL PRESTRESSED LTD.

*Chand Ratan Modi*

Director

**1 SIGNIFICANT ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

- a) The Accounts have been prepared under the historical cost convention on an Accrual basis and in accordance with the Accounting Standards notified under the relevant provisions of the Companies act, 2013 and are consistent with generally accepted accounting principles and conform to the statutory provisions and practices prevailing in the industry. All the figures have been rounded off to nearest rupees.
- b) The company generally follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.

**1.2 Inventories**

Stock-in-trade are valued as follows:-

- a) Quoted shares : At cost
- b) Quoted shares : At cost or market value whichever is lower

**1.3 Investments**

Investments are valued at cost. All the investments are considered to be of long term by the management and decline in market

**1.4 RBI Prudential Norms**

The Company has complied with the RBI Prudential Norms relating to Income Recognition, Accounting Standard and Asset

**1.5 Estimates**

The preparation of financial statements requires use of estimates and assumptions to be made that affect the reported amounts of

**1.6 Taxes On Income**

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the

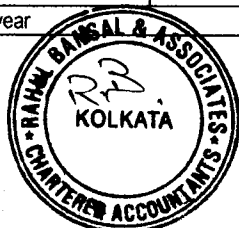
**2 NOTES ON ACCOUNTS**

- 1.1 There is no contingent liability at the end of the accounting year.
- 1.2 The Company has not accepted any Public Deposit during the year in pursuance of a resolution passed by the Board of Directors of the Company
- 1.3 The Provision Against Non Performing Assets have been made as per prudential norms of RBI.
- 1.4 In terms of Notification No. DNBS.222/ CGM(US)-2011 and DNBS.223/ CGM(US)-2011 both dated January 17, 2011 issued by the Department of Non-Banking Supervision, the Company has made a provision on Standard Assets at 0.25% of the amount outstanding as at the end of the financial year.

**2.5 Purchases of Stock in trade**

Particulars	Units	Quantity	Value (Rs.)
Quoted Equity Shares	No.	9,700	16,17,874
		(6,000)	(7,43,526)
Unquoted Equity Shares	No.	-	-
		(1,03,330)	(2,58,325)

Note: Figures in bracket relates to the previous year



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**PURBANCHAL PRESTRESSED LIMITED**  
Notes forming part of the financial statements as at 31st March, 2015

Note : 2.6 Share Capital

(Figures in Rs.)

Sl. No.	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	<b>Authorized Capital</b> 40010000 Equity Shares of Rs. 10/- each.	4001,00,000	4001,00,000
		4001,00,000	4001,00,000
2	<b>Issued, Subscribed &amp; Paid Up Capital</b> 39968500 Equity Shares of Rs.10/- each	3996,85,000	3996,85,000
	<b>Total</b>	<b>3996,85,000</b>	<b>3996,85,000</b>

Reconciliation of the number of shares outstanding

Sl. No.	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	Number of shares at the beginning	399,68,500	399,68,500
	Add: Shares issued during the year	-	-
	Number of shares at the closing	399,68,500	399,68,500

Details of shares held by each shareholder holding more than 5% shares

Sl. No.	Particulars	As at 31st March, 2015		As at 31st March, 2014	
		Total No. Of shares	Holding (%)	Total No. Of shares	Holding (%)
1	North Eastern Publishing & Advertising Company Ltd.	34,10,000	8.53	34,10,000	8.53
2	Flex Trade Pvt. Ltd.	20,00,000	5.00	20,00,000	5.00
3	Gulmohur Trading Pvt. Ltd.	36,00,000	9.01	36,00,000	9.01
4	Jonnete Properties Pvt. Ltd.	19,99,397	5.00	19,99,397	5.00
5	Kamini Finance & Investment Company Ltd.	53,85,400	13.47	53,85,400	13.47
6	Maurya Trading Company Ltd.	24,21,200	6.06	24,21,200	6.06
7	Ocean Freight Enterprises Pvt. Ltd.	22,50,000	5.63	22,50,000	5.63
	<b>Total</b>	<b>210,65,997</b>	<b>52.70</b>	<b>210,65,997</b>	<b>52.70</b>

Note : 2.7 Reserves & Surplus

(Figures in Rs.)

Sl. No.	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	<b>Reserve u/s 45-1C of the RBI Act, 1934</b> As per last Balance Sheet Add: Transferred from Profit & Loss Account	5,63,000 20,600 5,83,600	4,95,000 68,000 5,63,000
2	<b>Surplus / (Deficit) in Statement of Profit and Loss</b> Profit / (Loss) brought forward from previous year Add: Profit / Loss for the year  Less: Appropriations Transferred to Reserve u/s 45-1C of the RBI Act, 1934 Taxation for earlier years	(540,04,813) 58,723 (539,46,090)  20,600 28,520 (539,95,210)	(542,72,331) 3,35,518 (539,36,813)  68,000  (540,04,813)
	<b>Total</b>	<b>(534,11,610)</b>	<b>(534,41,813)</b>

Note : 2.8 Long Term Borrowings

(Figures in Rs.)

Sl. No.	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	<b>Unsecured</b> Other Loans and Advances	1568,95,143	1297,22,143
	<b>Total</b>	<b>1568,95,143</b>	<b>1297,22,143</b>



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PURBANCHAL PRESTRESSED LIMITED

Notes forming part of the financial statements as at 31st March, 2015

Rate of Interest and maturity profile of Long Term Borrowings

Sr. No	Rate of Interest	Year 2015-2016
1	9%	1445,07,143
2	12%	123,88,000

Note : 2.9 Other Long Term Liabilities

(Figures in Rs.)

Sl. No.	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	Others*	1548,75,000	1548,75,000
	Total	1548,75,000	1548,75,000

\* Includes Advance Against Sale of Space

Note : 2.10 Long Term Provisions

(Figures in Rs.)

Sl. No.	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	Contingent Provisions Against Standard Assets	9,10,243	7,57,803
2	In respect of Non Performing Assets	12,50,000	12,50,000
	Total	21,60,243	20,07,803

Note : 2.11 Trade Payables

(Figures in Rs.)

Sl. No.	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	Trade Payables for Services	5,39,344	4,08,790
	Total	5,39,344	4,08,790

Note : 2.12 Other Current Liabilities

(Figures in Rs.)

Sl. No.	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	Interest Accrued and due on Borrowings	229,39,479	110,88,982
2	Others#	128,19,160	141,33,923
	Total	357,58,639	252,22,905

# Includes TDS Payable and Other Advances

Note : 2.13 Short Term Provisions

(Figures in Rs.)

Sl. No.	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	Income Tax	2,38,200	1,91,000
2	Contingent Provisions Against Standard Assets	1,009	650
	Total	2,39,209	1,91,650



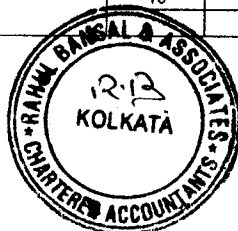
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**PURBANCHAL PRESTRESSED LIMITED**  
Notes forming part of the financial statements as at 31st March, 2015

Note : 2.14. Non-Current Investments

(Figures in Rs.)

Sl. No	Particulars	As at 31st March, 2015			As at 31st March, 2014	
		Face Value	No. of Shares	Amount	No. of Shares	Amount
1)	<u>Investment in Property</u>					
	Land at Durgapur			44,49,800		44,49,800
				44,49,800		44,49,800
2)	<u>Other Investments</u>					
	<u>(a) In Equity Instruments (Quoted)</u>					
	Aftek Ltd	2	92,000	39,60,600	92,000	39,60,600
	Syndicate Bank Ltd	10	26,000	16,64,000	26,000	16,64,000
	Himachal Futuristic Comm Ltd.	1	1,00,000	19,15,000	1,00,000	19,15,000
			2,18,000	75,39,600	2,18,000	75,39,600
	<u>(b) In Equity Instruments (Unquoted) (fully paid up)</u>					
	<u>In Associates</u>					
	N.K. Concrete Creation Pvt. Ltd.	10	3,73,188	37,31,880	3,73,188	37,31,880
	<u>In Others</u>					
	Citystar Agro Industries Pvt Limited	10	90000	900000	90,000.00	9,00,000.00
	Citystar Foods Pvt Limited	10	175000	1750000	1,75,000.00	17,50,000.00
	Brijbhumi Tradecom Pvt. Ltd	10	4,900	49,000	4,900	49,000
	Dhanraksha Tradecom Pvt. Ltd.	10	4,900	49,000	4,900	49,000
	Dhanlabh Deal Trade Pvt. Ltd.	10	4,900	49,000	4,900	49,000
	Dove Barter Pvt Ltd	10	5,000	50,000	5,000	50,000
	Dove Commodeal Pvt Ltd	10	5,000	50,000	5,000	50,000
	Dove Tie Up Pvt Ltd	10	5,000	50,000	5,000	50,000
	Dove Vinimay Pvt Ltd	10	5,000	50,000	5,000	50,000
	Dove Vintrade Pvt Ltd	10	5,000	50,000	5,000	50,000
	Everfast Merchants Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Everfast Tradecom Pvt. Ltd. \	10	-	-	5,000	50,000
	Gulshan Merchandise Pvt. Ltd.	10	4,900	49,000	4,900	49,000
	Glaze Merchants Pvt. Ltd. \	10	-	-	5,000	50,000
	Happy Kutir Pvt Limited	10	900	45,900	900	45,900
	Happy Niketan Private Limited	10	900	9,000	900	9,000
	Hytone Commosales Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Hytone Dealtrade Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Hytone Vinimay Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Hytone Vintrade Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Intouch Trading Pvt. Ltd. \	10	2,50,878	150,52,680	2,50,878	150,52,680
	Intimate Commosales Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Intimate Dealtrade Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Lilygold Vincom Pvt. Ltd.	10	4,900	49,000	4,900	49,000
	Kelvin Commotrade Pvt Ltd	10	5,000	50,000	5,000	50,000
	Kelvin Tie Up Pvt Ltd	10	5,000	50,000	5,000	50,000
	Kelvin Tracom Pvt Ltd	10	5,000	50,000	5,000	50,000
	Kelvin Vinimay Pvt Ltd	10	5,000	50,000	5,000	50,000
	Kelvin Vintrade Pvt Ltd	10	5,000	50,000	5,000	50,000
	Keystar Suppliers Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Keystar Vintrade Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Megha Conclave Private Limited \	10	67,500	6,75,000	67,500	6,75,000
	Moneyfold Dealcomm Pvt Ltd	10	-	-	5,000	50,000
	Moneyfold Dealtrade Pvt Ltd	10	-	-	5,000	50,000
	Moneyfold Tracom Pvt Ltd	10	-	-	5,000	50,000
	Moneyfold Vinimay Pvt Ltd	10	5,000	50,000	5,000	50,000
	Moneyfold Vintrade Pvt Ltd	10	5,000	50,000	5,000	50,000
	Pears Dealtrade Pvt. Ltd. \	10	-	-	5,000	50,000
	Parichay Agencies Pvt Ltd	10	-	-	5,000	50,000
	Parichay Barter Pvt Ltd	10	-	-	5,000	50,000
	Parichay Commosales Pvt Ltd	10	5,000	50,000	5,000	50,000
	Parichay Dealtrade Pvt Ltd	10	5,000	50,000	5,000	50,000
	Pears Tracom Pvt. Ltd.	10	5,000	50,000	5,000	50,000
	Pushapratn Suppliers Pvt. Ltd.	10	4,900	49,000	4,900	49,000
	Shivhari Commodeal Pvt Ltd \	10	-	-	5,000	50,000
	Shivhari Commosales Pvt Ltd \	10	-	-	5,000	50,000
	bal c/f		11,07,766	236,58,460	11,57,766	241,58,460



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**PURBANCHAL PRESTRESSED LIMITED**  
Notes forming part of the financial statements as at 31st March, 2015

Note : 2.14 Non-Current Investments cond.

(Figures in Rs.)

Sl. No	Particulars	As at 31st March, 2015		As at 31st March, 2014		
		Face Value	No. of Shares	Amount	No. of Shares	Amount
	bal b/f		11,07,766	236,58,460	11,57,766	241,58,460
	Shivhari Tie Up Pvt Ltd	10	5,000	50,000	5,000	50,000
	Shivhari Tracom Pvt Ltd	10	5,000	50,000	5,000	50,000
	Shivhari Vinimay Pvt Ltd	10	5,000	50,000	5,000	50,000
	Sevenseas Vinimay Pvt Ltd.	10	5,000	50,000	5,000	50,000
	Subhdata Vincom Pvt. Ltd.	10	4,900	49,000	4,900	49,000
	Subhdata Merchants Pvt. Ltd.	10	-	-	5,000	50,000
	Subhdhan Tradecom Pvt. Ltd.	10	4,900	49,000	4,900	49,000
	Snowfall Tracom Pvt Ltd	10	-	-	5,000	50,000
	Topview Vanija Pvt. Ltd.	10	4,900	49,000	4,900	49,000
	Wondersoft Barter Pvt. Ltd.	10	-	-	-	-
	Wondersoft Commodeal Pvt. Ltd.	10	-	-	5,000	50,000
	Wondersoft Tracom Pvt. Ltd.	10	-	-	5,000	50,000
	Wondersoft Vinimay Pvt. Ltd.	10	-	-	5,000	50,000
	Surabhi Sanitary Wares Private Limited	10	67,500	25,00,000	67,500	25,00,000
			12,09,966	265,05,460	12,84,966	272,55,460
	<b>Total</b>		<b>14,27,966</b>	<b>384,94,860</b>	<b>15,02,966</b>	<b>392,44,860</b>

Sl. No	Particulars	Book Value	Market Value	Book Value	Market Value
1	Aggregate Value of Quoted Equity Shares	75,39,600	36,13,000	75,39,600	36,13,000
2	Aggregate Value of Mutual Funds	-	-	-	-

Note : 2.15 Long Term Loans and Advances  
(Unsecured & Considered Good)

(Figures in Rs.)

Sl. No	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	Capital Advances	1350,00,000	1350,00,000
2	Loans and Advances to related Party	38,59,847	39,46,652
3	Other Loans & Advances	3626,87,467	3160,76,884
	<b>Total</b>	<b>5015,47,314</b>	<b>4550,23,536</b>

Note : 2.16 Inventories

(Figures in Rs.)

Sl. No	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	Stock - in - Trade	1465,30,632	1577,29,061
	<b>Total</b>	<b>1465,30,632</b>	<b>1577,29,061</b>

Note : 2.17 Cash & Bank Balances

(Figures in Rs.)

Sl. No	Particulars	As at 31st March, 2015	As at 31st March, 2014
	<b>Cash &amp; Cash Equivalents</b>		
1	Cash-in-Hand	55,110	39,330
2	Cheque in Hand	-	4,47,522
3	Balance with Banks	9,98,002	20,190
	<b>Total</b>	<b>10,53,111</b>	<b>5,07,042</b>

Note : 2.18 Short Terms Loans and Advances  
(Unsecured & Considered Good)

(Figures in Rs.)

Sl. No	Particulars	As at 31st March, 2015	As at 31st March, 2014
1	Loans & Advances to Others*		
	(a) Tax Deducted at Source	84,51,238	56,54,155
	(b) Others*	6,63,812	5,12,825
	<b>Total</b>	<b>91,15,050</b>	<b>61,66,980</b>

\* Includes Interest Receivable, Service Receivable, Loans to Others and Advance to creditors.



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**PURBANCHAL PRESTRESSED LIMITED**  
Notes forming part of the financial statements as at 31st March, 2015

Note : 2.19 Revenue from Operations

(Figures in Rs.)

Sl. No.	Particulars	For the year ended 31st Mar '2015	For the year ended 31st Mar '2014
1	Interest	289,79,338	280,11,303
2	<u>Other Financial Services</u>		
	Sale of Shares	927,12,596	-
	Miscellaneous Income	8,117	2,17,116
	Profit on sale of investment	-	47,844
	Profit/(Loss) on Future Trading	(249,93,640)	(180,10,550)
	Total	967,06,411	102,65,713

Note : 2.20 Other Income

(Figures in Rs.)

Sl. No.	Particulars	For the year ended 31st Mar '2015	For the year ended 31st Mar '2014
1	Interest on Income Tax Refund	-	1,05,339
	Total	-	1,05,339

Note : 2.21 Change in Inventories of Stock-in-Trade

(Figures in Rs.)

Sl. No.	Particulars	For the year ended 31st Mar '2015	For the year ended 31st Mar '2014
1	Opening Stock	1577,29,061	1570,96,835
2	Closing Stock	1465,30,632	1577,29,061
	Total	111,98,429	(6,32,226)

Note : 2.22 Employment Benefit Expenses

(Figures in Rs.)

Sl. No.	Particulars	For the year ended 31st Mar '2015	For the year ended 31st Mar '2014
1	Salaries & Allowances	2,40,000	2,50,000
2	Directors Remuneration	2,40,000	2,40,000
	Total	4,80,000	4,90,000

Note : 2.23 Finance Costs

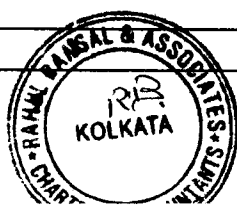
(Figures in Rs.)

Sl. No.	Particulars	For the year ended 31st Mar '2015	For the year ended 31st Mar '2014
1	Interest	131,91,596	87,59,227
	Total	131,91,596	87,59,227

Note : 2.24 Other Administrative Expenses

(Figures in Rs.)

Sl. No.	Particulars	For the year ended 31st Mar '2015	For the year ended 31st Mar '2014
1	Rent	7,776	7,776
2	Annual Custodial Fees	1,12,360	1,12,360
3	Miscellaneous Expenses	65,245	91,036
	Total	1,85,381	2,11,172



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**PURBANCHAL PRESTRESSED LIMITED**

Notes forming part of the financial statements as at 31st March, 2015

Payments to the auditors comprises

(Figures in Rs.)

Sl. No.	Particulars	For the year ended 31st Mar '2015	For the year ended 31st Mar '2014
1	For Statutory Audit	11,236	11,236
2	For Taxation Matters	4,494	4,494
	Total	15,730	15,730

Note : 2.25 Provisions

(Figures in Rs.)

Sl. No.	Particulars	For the year ended 31st Mar '2015	For the year ended 31st Mar '2014
1	Provisions Against Standard Assets	1,52,799	1,52,947
	Total	1,52,799	1,52,947

As per our report of even date

For **Rahul Bansal & Associates**

Chartered Accountants

Firm Registration No. 327098E

*R. Bansal*

*R.B.*

For and on behalf of the Board of Directors

CA **Rahul Bansal**

Proprietor

Membership No. 068619

Dated : June 26, 2015

*Chand Ratan Modi T.N.D.*

Chand Ratan Modi  
Managing Director  
00343685

Tarak Nath Dey  
Director  
00343396

**CERTIFIED TO BE TRUE COPY**

PURBANCHAL PRESTRESSED LTD.

*Chand Ratan Modi*

Director

other than Directors, Promoters & Holders of GDRs & ADRs)

Shareholding at the beginning of the year		Shareholding at the end of the year	
Shares	% of total shares of the company	No of shares	% of total shares of the company
15400	13.474%	5385400	13.474%
10000	9.007%	3600000	9.007%
21200	6.058%	2421200	6.058%
10000	5.629%	2250000	5.629%
10000	5.004%	2000000	5.004%
19397	5.002%	1999397	5.002%
10000	4.504%	1800000	4.504%
10000	4.504%	1800000	4.504%
10000	4.504%	1800000	4.504%
10000	4.504%	1800000	4.504%

1. transferred its 18,45,000 shares to Mega Resources Ltd.

Shareholding at the end of the year		Cumulative Shareholding during the year	
Shares	% of total shares of the company	No of shares	% of total shares of the company
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-