



P. V. PAGE & CO.

CHARTERED ACCOUNTANTS

201, SARDAR GRIHA, 198, L. T. MARG, MUMBAI - 400 002. TELEFAX: 2209 2527 E-MAIL: office_pvp@yahoo.com

Independent Auditor's Report

To the Members of

UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.

Report on the Financial Statements

We have audited the accompanying financial statements of **UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.** which comprise the Balance Sheet as at March 31, 2016, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, 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 stated 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting 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 adequate internal financial controls, 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.

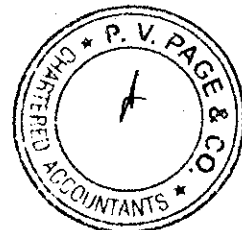
Auditor's Responsibility

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 the 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 a true and fair view in order to design audit procedures that are



appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

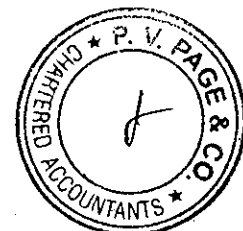
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (Standalone) financial statements

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, of the state of affairs of the Company as at March 31, 2016, and its Profit/Loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
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 purpose 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, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - 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 written representations received from the directors as on March 31, 2016 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016 from being appointed as a director in terms of Section 164 (2) of the Act.



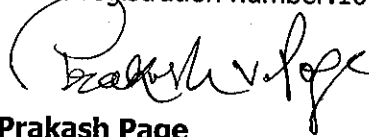
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".
- g. With respect to the other matters to be included in the Auditor's Report in accordance 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 derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of

P. V. Page & Co

Chartered Accountants

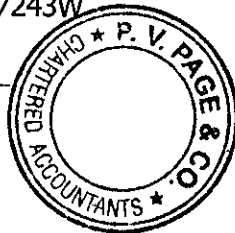
Firm's registration number:107243W



Prakash Page

Partner

Membership number:030560



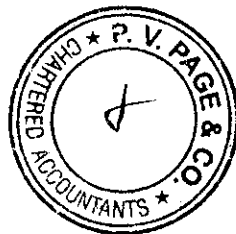
Place: Mumbai

Date: 31st May 2016

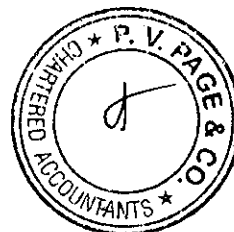
"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2016:

- 1) (a) The Company does not have fixed assets
(b) Physical verification of Fixed assets not required
(c) The title deeds of immovable properties are held in the name of the company.
- 2) (a) The management has conducted the physical verification of inventory at reasonable intervals.
(b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.



- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2016 for a period of more than six months from the date on when they become payable.
- b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.



- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For and on behalf of

P. V. Page & Co

Chartered Accountants

Firm's registration number:107243W

Prakash V. Page

Prakash Page

Partner

Membership number:030560



Place: Mumbai

Date: 31st May 2016

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD ("the Company") as of March 31, 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"

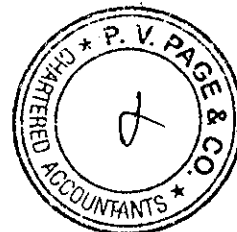
These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

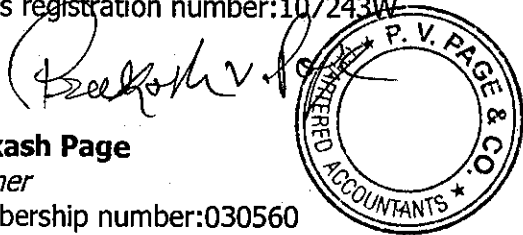
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For and on behalf of

P. V. Page & Co

Chartered Accountants

Firm's registration number:107243W



The image shows a handwritten signature in black ink over a circular stamp. The stamp contains the text "P. V. PAGE & CO." at the top, "CHARTERED ACCOUNTANTS" at the bottom, and two stars on either side of the company name.

Prakash Page

Partner

Membership number:030560

Place: Mumbai

Date: 31st May 2016

UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.

CIN - U45200PN2011PTC13925

A - 13, RUTUJA RESIDENCY, PLOT NO. 17 + 18, S. NO. 120, MODERN COLONEY, SHIVTIRTH NAGAR, KOTHRUD, PUNE - 411 038

Profit and Loss for the year ended 31st March, 2016

Particulars		Note No.	Year ended 31st Mar'16	Year ended 31st Mar'15
REVENUE				
	Revenue from operations(gross)		-	-
	Less: Excise Duty		-	-
I	Revenue from operations(net)		-	-
II	Other income		-	-
III	Total Revenue (I + II)		-	-
EXPENSES				
IV	Cost of raw materials, components consumed		-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	2.12	(3,46,202)	(3,26,780)
	Employee benefits expense		-	-
	Finance costs	2.13	1,132	823
	Depreciation and amortization expense		4,200	4,200
	Other expenses	2.14	3,40,870	3,87,308
	Total Expenses		-	65,551
V	Profit before exceptional and extraordinary items and tax (III-IV)		-	(65,551)
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax (V - VI)		-	(65,551)
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII- VIII)		-	(65,551)
X	Tax expense:			
	Current tax		-	-
	Deferred tax		-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)		-	(65,551)
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit (Loss) for the period (XI + XIV)		-	(65,551)
XVI	Earnings per equity share:			
	Basic	2.15	-	(1.31)
	Diluted	2.15	-	(1.31)
	Significant accounting policies	1		
	Notes to Financial Statements	2		
The accompanying notes are an integral part of the financial statements.				

As per our report of even date

P. V. Page & Co

Chartered Accountants

Prakash Page

Partner

Membership No - 030560, Firm Regn No - 107243W

Pune, 31st May 2016

For UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.

Director

DIN - 01124220

Director

DIN - 02547730

PRBij,
CFO

Pune, 31st May 2016

UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.

CIN - U45200PN2011PTC13925

A - 13, RUTUJA RESIDENCY, PLOT NO. 17 + 18, S. NO. 120, MODERN COLONEY, SHIVTIRTH NAGAR, KOTHRUD, PUNE - 411 038

Balance Sheet As At 31st March 2016

Particulars	Note No.	As At 31st March 2016	As At 31st March 2015
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
Share capital	2.1	5,00,000	5,00,000
Reserves and surplus	2.2	1,71,873	1,71,873
Money received against share warrants		-	-
2 Share application money pending allotment		-	-
3 Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
4 Current liabilities			
Short-term borrowings		-	-
Trade payables	2.3	29,986	1,49,536
Other current liabilities	2.4	86,81,500	82,14,500
Short-term provisions	2.5	17,175	15,450
TOTAL		94,00,534	90,51,359
II. ASSETS			
Non-current assets			
1 Fixed assets			
Tangible assets		-	-
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		9,097	9,097
Long-term loans and advances		-	-
Other non-current assets	2.6	55,000	55,000
2 Current assets			
Current investments	2.7	7,73,693	7,73,693
Inventories	2.8	36,41,115	32,94,913
Trade receivables		-	-
Cash and cash equivalents	2.9	18,723	1,71,550
Short-term loans and advances	2.10	49,02,906	47,42,906
Other current assets	2.11	-	4,200
<i>Significant accounting policies</i>	1		
<i>Notes to Financial Statements</i>	2		
<i>The accompanying notes are an integral part of the financial statements.</i>			
TOTAL		94,00,534	90,51,359

As per our report of even date

P. V. Page & Co

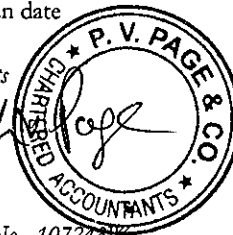
Chartered Accountants

Prakash Page
Prakash Page

Partner

Membership No - 030560, Firm Regn No - 107243W

Pune, 31st May 2016



For UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.

Director
Director

DIN - 01124220

Director
Director

DIN - 02547730

P.R. Bahij
CFO

Pune, 31st May 2016

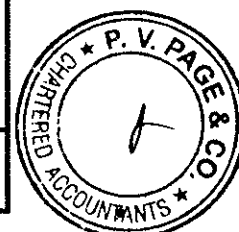
UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.

CIN - U45200PN2011PTC13925

Cash Flow Statement for the period ended on 31st March 2016

(In Rupees)

Particulars	For the year ended 31st March 2016	For the year ended 31st March 2015
A. Cash flows from operating activities		
Net profit before tax	-	-65,551
<u>Adjustments for:</u>		
Depreciation	4,200	4,200
Interest income	1,132	823
Dividend income	-	-
Operating profit before working capital changes	5,332	-60,528
<u>Adjustments for:</u>		
Sundry debtors and other receivables	-1,60,000	7,000
Inventories	-3,46,202	-3,26,780
Current Liabilities and Provision for expenses	3,49,175	8,95,778
Cash generated from operations	-1,51,695	5,15,470
Income taxes paid (net of refunds, if any)	-	-
Net cash from operating activities	-1,51,695	5,15,470
B. Cash flows from investing activities		
Purchase of fixed assets		
Sale of Investments		
Investments		
Interest income	-1,132	-823
Dividend income	-	-
Net cash used for investing activities	-1,132	-823
C. Cash flows from financing activities		
Loans Taken		
Share Application Money Received	-	-5,66,100
Increase in share capital & Reserves		
Net cash from financing activities	-	-5,66,100
Net increase in cash and cash equivalents (A + B + C)	(1,52,827)	(51,453)
Cash and cash equivalents at beginning of period	1,71,550	2,23,003
Cash and cash equivalents at end of period	18,723	1,71,550



Amrta

P. V. Page

UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.

CIN - U45200PN2011PTC13925

A - 13, RUTUJA RESIDENCY, PLOT NO. 17 + 18, S. NO. 120, MODERN COLONEY, SHIVTIRTH NAGAR, KOTHRUD, PUNE - 411 038

Notes to Financial Statements for the year ended March 31, 2016

Figures in Rupees, except share data, and if otherwise stated

Share Capital	Particulars	As At March 31, 2016		As At March 31, 2015	
		Number of shares	Amount	Number of shares	Amount
Authorised Capital					
Equity Shares of Rs.10 Each		50,000	5,00,000	50,000	5,00,000
Issued, Subscribed and Fully paid up					
Equity Shares of Rs.10 each		50,000	5,00,000	50,000	5,00,000

The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share.

Reconciliation of the number and amount of shares capital outstanding

Particulars	As At March 31, 2016		As At March 31, 2015	
	Numbers	Amount	Numbers	Amount
Issued, subscribed & fully paid up equity shares outstanding at the beginning of the year	50,000	5,00,000	50,000	5,00,000
Add/Less: Movement During the year	-	-	-	-
Issued, subscribed & fully paid up equity shares outstanding at the end of the year	50,000	5,00,000	50,000	5,00,000

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

Name of Shareholder	Percentage of holding	Number of Shares Held	Percentage of holding	Number of Shares Held
Prakash Constrowell Limited	70%	35,000	70%	35,000
Unique Vastushilp & Projects Pvt. Ltd.	25%	12,500	25%	12,500

Reserve and Surplus

Note No :- 2.2

Particulars	As At March 31, 2016	As At March 31, 2015
General Reserve		
Opening Balance	-	-
Add: Transferred from surplus as per the statement of profit and loss	-	-
Closing Balance of General reserves (A)	-	-
Profit & Loss Account		
Opening balance	1,71,873	2,37,424
Add:		
Profit for the year	-	(65,551)
Less:		
Transfer to General Reserve		
Closing Balance of Profit and loss (B)	1,71,873	1,71,873
Total Balance (A+B)	1,71,873	1,71,873

Trade Payables

Note No :- 2.3

Particulars	As At March 31, 2016	As At March 31, 2015
Trade Payables		
Micro and Small Enterprises	-	-
Others	29,986	1,49,536
Total	29,986	1,49,536

Other Current Liabilities

Note No :- 2.4

Particulars	As At March 31, 2016	As At March 31, 2015
Duties & Taxes Payable		
TDS Payable	4,000	-
Other Payable		
Advance for Project from Related Parties	86,77,500	82,14,500
Total	86,81,500	82,14,500



UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.

CIN - U45200PN2011PTC13925

A - 13, RUTUJA RESIDENCY, PLOT NO. 17 + 18, S. NO. 120, MODERN COLONEY, SHIVTIRTH NAGAR, KOTHRUD, PUNE - 411 038

Notes to Financial Statements for the year ended March 31, 2016

Short Term Provision

Note No :- 2.5

Particulars	As At March 31, 2016	As At March 31, 2015
Provision for expenses	17,175	15,450
Total	17,175	15,450

Other Non Current Assets

Note No :- 2.6

Particulars	As At March 31, 2016	As At March 31, 2015
Security Deposits (Unsecured, considered good)	55,000	55,000
Total	55,000	55,000

Current Investments

Note No :- 2.7

Particulars	As At March 31, 2016	As At March 31, 2015
Investments in Partnership firm (Unquoted - Investment in Partnership firm The North Infra)	7,73,693	7,73,693
Total	7,73,693	7,73,693

Inventories

Note No :- 2.8

Particulars	As At March 31, 2016	As At March 31, 2015
Closing Stock of WIP	36,41,115	32,94,913
Total	36,41,115	32,94,913

Cash and cash equivalents

Note No :- 2.9

Particulars	As At March 31, 2016	As At March 31, 2015
i. Cash on Hand	17,127	1,54,972
ii. Balances with Banks		
a) In Current Accounts	1,596	16,578
b) Cheque in Hand		
b) Balance in term Deposit		
Total	18,723	1,71,550

Other disclosures related to Cash and cash equivalents

Particulars	As At March 31, 2016	As At March 31, 2015
Earmarked balances with banks (unpaid dividends)	-	-
Balances with banks to the extent held against bank guarantees	-	-
Bank deposits with more than 12 months maturity	-	-

Short-term loans and advances

Note No :- 2.10

Particulars	As At March 31, 2016	As At March 31, 2015
Loans & Advances (Unsecured & considered good)		
Advance for Purchase of Land	48,02,906	46,42,906
Other Advance	1,00,000	1,00,000
Total	49,02,906	47,42,906

Other Current Assets

Note No :- 2.11

Particulars	As At March 31, 2016	As At March 31, 2015
Miscellaneous Expenditure not written off	-	4,200
Total	-	4,200



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Notes to Financial Statements for the year ended March 31, 2016

Changes in inventories of finished goods work-in-progress and Stock-in-Trade

Note No :- 2.12

Particulars	As At	As At
	March 31, 2016	March 31, 2015
Opening Stock of WIP	32,94,913	29,68,133
Closing Stock of WIP	36,41,115	32,94,913
Total	(3,46,202)	(3,26,780)

Finance Cost

Note No :- 2.13

Particulars	As At	As At
	March 31, 2016	March 31, 2015
Bank Charges	1,132	823
Total	1,132	823

Other Expenses

Note No :- 2.14

Particulars	As At	As At
	March 31, 2016	March 31, 2015
Audit Fees	17,175	8,427
Office Expenses	4,595	5,420
Professional Fees	52,800	39,486
Printing & Stationary Expenses	550	825
Travelling & Conveyance	350	6,370
Rent Expenses	2,65,400	2,77,000
Wages	-	49,780
Total	3,40,870	3,87,308

Earning Per Share

Note No :- 2.15

Particulars	As At	As At
	March 31, 2016	March 31, 2015
Net Profit attributable to equity shareholders	-	(65,551)
Weighted average number of equity shares outstanding	50,000	50,000
Earnings Per Share Basic & Diluted (₹)	-	(1.31)

Payment to Auditors

Note No :- 2.16

Particulars	As At	As At
	March 31, 2016	March 31, 2015
As :		
a) Auditors	17,175	8,427
b) For Taxation Audit		
c) For Taxation matters		
d) For Company Law matters		
e) For Management Services		
f) For Other Services	-	-
g) For Reimbursement of Expenses	-	-
Total	17,175	8,427

Earning in foreign currency

Note No :- 2.17

Particulars	As At	As At
	March 31, 2016	March 31, 2015
Earning in foreign currency	NIL	NIL
Total Contingent Liabilities	-	-

Expenditure in Foreign Currency

Note No :- 2.18

Particulars	As At	As At
	March 31, 2016	March 31, 2015
Expenditure in Foreign Currency	NIL	NIL
Total	-	-



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Notes to Financial Statements for the year ended March 31, 2016**Contingent Liabilities & Commitments**

Note No :- 2.19

Particulars	As At	As At
	March 31, 2016	March 31, 2015
Outstanding Bank Guarantees for		
- Performance guarantee for services given	NIL	NIL
Total		

Disclosure pursuant to Accounting Standard**(AS) 18 Related Party Disclosures :**

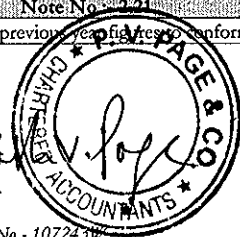
Note No :- 2.20

Name of Relationship	As At	As At
	March 31, 2016	March 31, 2015
Key Management Personnel - Director		
Mr. Pradeep Kisan Khandagale (Advance for Project)	5,66,100	5,66,100
Holding Company		
Prakash Constrowell Ltd (Advance for Project)	66,11,000	65,61,000
Associate Company		
Unique Vastushlp & Projects Pvt. Ltd. (Advance for Project)	15,00,400	10,87,400
Total	86,77,500	82,14,500

Reclassification

Note No :- 2.21

The Company has recast, re-grouped and reclassified previous year figures to conform to this year's classification.

P. V. Page & Co
Chartered AccountantsPrakash Page
PartnerMembership No - 030560, Firm Regn No - 107243W
Pune, 31st May 2016

For UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.

Director
DIN - 01124220Director
DIN - 02547730P.R.B.H.
CFO

Pune, 31st May 2016

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Significant Accounting Policies

1. Basis of preparation

The company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ("GAAP"), in compliance with the provisions the Accounting Standards as issued by the Institute of Chartered Accountants of India.

The financial statement are prepared under the historical cost convention on an accrual basis in accordance with the generally accepted accounting principles and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared in accordance with the GAAP under the historical cost convention on an accrual basis and comply in all material respects with the mandatory Accounting Standards prescribed in the Companies (Accounting Standards) Rules, 2006 issued by the Central Government in consultation with the National Advisory Committee on Accounting Standards. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

2. Presentation and disclosure of financial statements

The presentation and disclosure of the financial statements have been made in accordance with the revised Schedule VI notified by the Central Government vide notification no. S.O 447(E), dated 28th February 2011 (as amended by notification no. F No. 2/6/2008-CL-V, dated 30th March 2011) which has become effective for accounting periods commencing on or after 1st April 2011. The adoption of revised schedule VI does not impact recognition and measurement principles followed for preparation of financial statements. However it has significant impact on presentation and disclosures made in the financial statements. The Company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

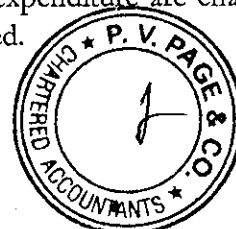
3. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in India requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

4. Fixed Assets

Tangible assets are stated at their original cost of acquisition including taxes, duties, freight, and other incidental expenses related to acquisition and installation of the concerned assets less accumulated depreciation and impairment losses, if any. Fixed assets are further adjusted by the amount of CENVAT credit and VAT credit wherever applicable and subsidy directly attributable to the cost of fixed assets. Interest and other borrowing costs during construction period to finance qualifying fixed assets is capitalised.

Subsequent expenditure related to an item of tangible asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day to day repair and maintenance expenditure are charged to the statement of profit and loss for the period during which such expenses are incurred.



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Significant Accounting Policies

5. Depreciation and Amortisation

Depreciation has been provided on written down value method at the rates and in the manner as prescribed in Schedule of the Companies Act, 2013.

The cost and the accumulated depreciation on fixed assets sold or otherwise disposed off are removed from the stated values and resulting gain and losses are recognised in statement of profit and loss.

6. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

7. Inventories

Raw materials, components, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a first-in-first-out basis.

Work-in-progress and finished goods are valued at lower of cost and net realizable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost of finished goods includes excise duty and is determined on a first-in-first-out basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

8. Revenue Recognition

Revenue from sales are recognised when significant risks and rewards of ownership of the goods have passed to the buyer which coincides with delivery and are recorded net of value added taxes, returns and trade discount.

Interest income is recognised on a time proportion basis.

9. Taxes on Income:

Current tax is determined on the basis of taxable income computed in accordance with the provisions of the Income Tax Act, 1961.

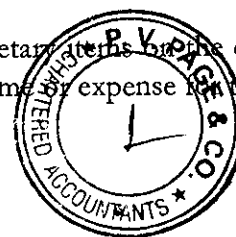
Deferred Tax is recognised, subject to the consideration of prudence in respect of deferred tax asset, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

10. Foreign Currency Transactions

Foreign currency transactions on initial recognition in the reporting currency are accounted for at the exchange rates prevailing on the date of transaction.

Foreign exchange gain or loss, resulting on account of reinstatement of monetary items on the date of balance sheet using exchange rate as on the date of balance sheet is recognized as income or expense for the period.

11. Provision and Contingent Liabilities



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Significant Accounting Policies

Provisions are recognised when the company has a present legal or constructive obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made. Provisions are determined based on the best estimate required to settle the obligation at the balance sheet date. Provisions are reviewed at each balance sheet date and adjusted to reflect current best estimates. A disclosure of contingent liability is made where there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources.

12. Impairment of Assets

The management periodically assesses, using external and internal sources whether there is any indication that an asset may be impaired. If an asset is impaired, the company recognises an impairment loss as an excess of the carrying amount of the asset over the recoverable amount.

13. Earnings Per Share

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

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable 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. The number of shares and dilutive shares are adjusted by issue of bonus shares, if any.

14. Borrowing costs

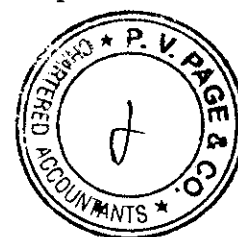
Borrowing cost includes interest and other costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

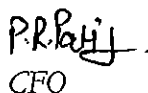
Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

For UNIQUE VASTU NIRMAN & PROJECTS PVT. LTD.


Director


Director




CFO

Pune, 31st May 2016