



East Kolkata Infrastructure Development Private Limited

(A joint venture company of Shristi & Benfish)

Plot No. X - 1, 2 & 3, Block - EP, Sector - V, Salt Lake City, Kolkata - 700 091

Phone : +91 33 4020 2020 / 4015 4646 Fax :+91 33 4020 2099

E-mail : contact@shristicorp.com Web : www.shristicorp.com



DIRECTORS' REPORT FOR THE PERIOD ENDED 31ST MARCH, 2013

Dear Shareholders,

Your Directors are pleased to present the 5th Annual Report together with the Audited Accounts of your Company for period ended on 31st March, 2013.

FINANCIAL RESULTS & PERFORMANCE

The company is yet to commence its commercial operations, therefore Profit & Loss Account has not been prepared for the period under review. The Company has incurred Rs.17,59,207/- as Capital work-in-progress during the year and the total amount of Capital work-in-progress incurred on cumulative basis stood at Rs.2,25,60,111/-.

FIXED DEPOSIT

The Company has not accepted any fixed deposits u/s 58A of the Companies Act, 1956 during the year under review.

PARTICULARS OF EMPLOYEES

There was no employee in the company in receipt of remuneration in excess of the amount prescribed under Section 217 (2A) of the Companies Act, 1956 and the Companies (Particulars of Employees) Rules, 1988 as amended.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGES EARNINGS AND OUTGO

Particulars of statement u/s 217 (1) (e) for conservation of Energy, Technology absorption are not given as the Company has not undertaken any manufacturing activity.

During the year under review, the Company has neither earned nor utilized foreign exchanges.

DIRECTORS

None of the Directors of the Company is disqualified from being appointed as Directors pursuant to Section 274(1) (g) of the Companies Act, 1956.

COMPLIANCE CERTIFICATE U/S 383A OF THE COMPANIES ACT, 1956

Compliance Certificate as required in case of your Company u/s 383A of the Companies Act, 1956 is being attached to this report.



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DIRECTORS' RESPONSIBILITY STATEMENT

As required under Section 217(2AA) of the Companies (Amendment) Act, 2000, the Board of Directors of the Company confirms that:

- a) in the Preparation of the Annual Accounts, the applicable Accounting Standards have been followed and there has been no material departures;
- b) the selected Accounting Policies were applied consistently and the Directors 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 for the period ended on 31st March, 2013;
- c) proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities.
- d) the Annual Accounts have been prepared on a going concern basis.

AUDITORS

M/s. R. Kothari & Co., Chartered Accountants, retire as Auditors of your Company at the conclusion of the ensuing Annual General Meeting and being eligible offer themselves for re-appointment.

ACKNOWLEDGEMENT

Your Directors wish to place on record their appreciation to the Bankers, State Government, various other agencies and the employees for their continued co-operation and support.

FOR AND ON BEHALF OF THE BOARD

Sunil Jha
DIRECTOR

Rahul Varma
DIRECTOR

PLACE: Kolkata

DATE : 24.05.2013

COMPLIANCE CERTIFICATE

Under Rule 3 of the Companies (Compliance Certificate) Rules, 2001

CIN: U70109WB2008PTC127008

Authorised Capital: Rs. 10,000,000.00

To,

The Members

M/S EAST KOLKATA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED

Plot No. X-1, 2, & 3, Block - EP

Sector - V, Salt Lake City,

Kolkata - 700 091

I have examined the registers, records, books and papers of M/S EAST KOLKATA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED of Plot No. X-1, 2, & 3, Block - EP Sector - V, Salt Lake City, Kolkata - 700 091 as required to be maintained under the Companies Act, 1956, and the rules made there under and also the provisions contained in the Memorandum and Articles of association of the company for the year ended 31st March, 2013. In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished to me by the company, its officers and agents, I certify that in respect of the aforesaid period:

1. The company has kept and maintained all registers as stated in Annexure 'A' to this certificate, as per the provisions and the rules made there under and all entries there in have been duly recorded.
2. The company has duly filed the forms and returns as stated in Annexure 'B' to this certificate, with the Registrar of Companies, Regional director, Central Government, Company Law Board or other authorities within the time prescribed under the Act and the rules made there under.
3. The company being a private limited company, has the minimum prescribed paid up Capital and its maximum number of members during the said period was within the limit, excluding its present and past employees and the company during the period under scrutiny:
 - a. has not invited public to subscribed for its Shares and Debentures; and
 - b. has not invited or accepted any deposit from persons other than its members, directors or their relatives.
4. The Board of Directors duly met four times on 23/05/2012, 20/09/2012, 31/12/2012 and 19/03/2012 in respect of which meetings proper notices were given and the proceedings were properly recorded and signed including the circular resolutions passed in the Minutes Book maintained for the purpose.

5. The company has not closed its Register of Members during the period.
6. The Annual General Meeting of the Company for the financial year ended 31st March, 2012 was held on 20th September, 2012 after giving due notice to the members of the Company and the resolutions passed there at were duly recorded in the Minutes Book maintained for the purpose.
7. No Extra Ordinary General Meeting was held during the financial year.
8. The Company has not made any loans to its Directors or persons or firms or companies in which directors are interested as referred to under section 295 of the Act.
9. The Company has not entered into any contracts falling within the purview of Section 297 of the Act.
10. The Company was not required to make any entries in the register maintained under section 301 of the Act.
11. As there were no instances falling within the purview of section 314 of the Act, the company has not obtained any approvals from the Board of Directors, Members or the Central Government, as the case may be.
12. The Company has not issued any duplicate certificates during the period.
13. The Company :
 - a. was not required to deliver share certificates as there was no allotment, transfer or transmission of shares during the period.
 - b. has not deposited any amount in a separate bank account as no dividend was declared during the period.
 - c. has not posted warrants to any member of the company as no dividend was declared during the period.
 - d. has duly complied with the requirement of Section 217 of the Act
14. The Board of Directors of the Company is duly constituted and appointment of additional directors, alternate directors and directors to fill casual vacancies were duly made during the period.
15. There was no appointment of Managing Director/Whole Time Director/Manager made during the financial year.
16. The company has not appointed any sole-selling agent during the period.
17. The Company was not required to obtain any approvals of the Central Government, Company Law Board, Regional Director, Registrar of Companies and/ or such other authorities prescribed under the various provisions of the act.

18. The Directors have disclosed their interest in other firms / companies to the board to directors pursuant to the provisions of the act and the rules made there under.
19. The Company has not issued any shares, debentures or securities during the period.
20. The Company has not bought back shares during the period.
21. The company has not issued any Preference shares / Debentures and so redemption of the same was not applicable.
22. There were no transactions necessitating the company to keep in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares.
23. The Company has not invited /accepted any public deposit including any unsecured loans falling within the purview of section 58A during the period.
24. The Company has complied with the requirements of the provisions of sections 293(1)(d) of the Act.
25. The Company has complied with the provisions of section 372A regarding loans and investments or advances or giving of guarantee or providing securities to other bodies corporate.
26. The Company has not altered the provisions of the memorandum with respect to situation of the company's registered office from one to another state during the period under scrutiny.
27. The Company has not altered the provisions of the memorandum with respect to the objects of the company during the period under scrutiny.
28. The Company has not altered the provisions of the memorandum with respect to name of the company during the period under scrutiny.
29. The Company has not altered the provisions of the memorandum with respect to share capital of the company during the period under scrutiny.
30. The Company has not altered its articles of association during the period.
31. There was no prosecution initiated against or show cause notices received by the company during the period, for offences under the act.
32. The company has not received any sum as security from its employees during the period under certification.
33. The company has not deducted any contribution towards provident fund during the period so the provisions of section 418 of the Act are not applicable to the company.

Place: Kolkata

Dated: 22/05/2013

ANAND KHANDELIA
C.P. NO. 5841

Annexure – 'A'

Registers Maintained by the Company:

1. Register of Members under section 150
2. Register of Transfer under section 108
3. Minutes book of Board of Directors Meeting and General Meeting under section 193.
4. Register of Contracts under section 301.
5. Register of Directors under section 303.
6. Register of Directors shareholding under section 307.
7. Registers of charges under section 143.

Annexure – 'B'

List of forms & return filed by the Company with the Registrar of Company, Regional Directors, Central Government & other authorities during the year ended 31st March, 2013.

1. Form 23AC XBRL & 23ACA XBRL for the period ended 31/03/2012 filed u/s 220 on 14/12/2012
2. Form 66 for the period ended 31/03/2012 filed u/s 383A on 18/10/2012.
3. Form 20B for the period ended 20/09/2012 filed u/s 159 on 19/11/2012.
4. Form 32 dated 23/05/2012 filed u/s 303(2) on 06/06/2012
5. Form 32 dated 20/09/2012 filed u/s 303(2) on 18/10/2012



R. Kothari & Company

**CHARTERED ACCOUNTANTS
MUMBAI, KOLKATA, NEW DELHI**

INDEPENDENT AUDITOR'S REPORT

To
The Members
East Kolkata Infrastructure Development Private Limited

Report on the Financial Statements

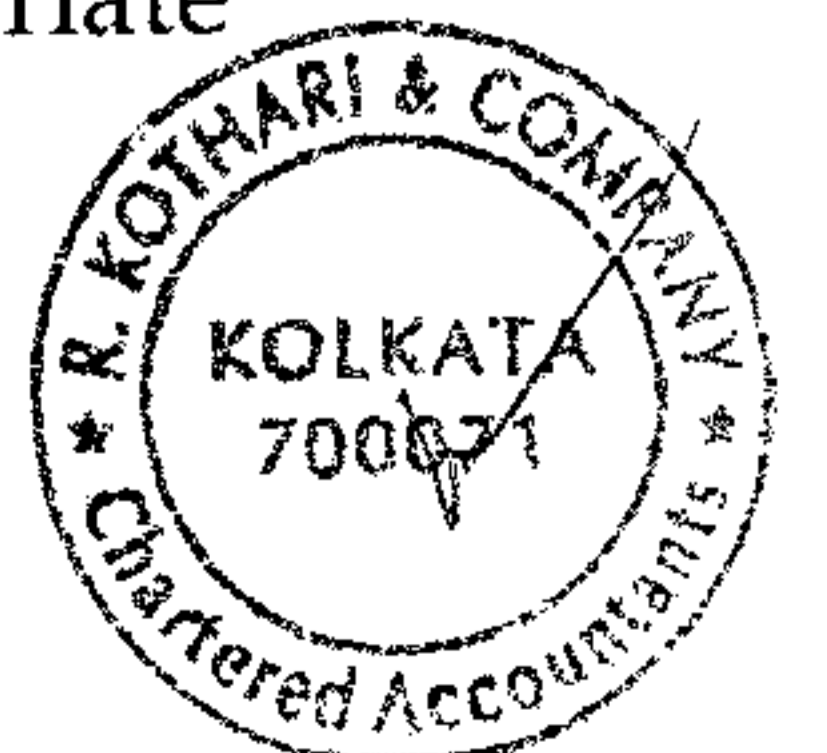
We have audited the accompanying financial statements of **M/S EAST KOLKATA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED** which comprise the Balance Sheet as at March 31, 2013 and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information. No Statement of Profit & Loss is prepared as per Note No. 11 of the Financial Statements.

Management's Responsibility for the Financial Statements

Management is responsible for 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 Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control 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

1. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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.
2. 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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
3. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



4. In our opinion and to the best of our information and according to the explanations given to us, as the case may be, the 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, 2013; and
- (b) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

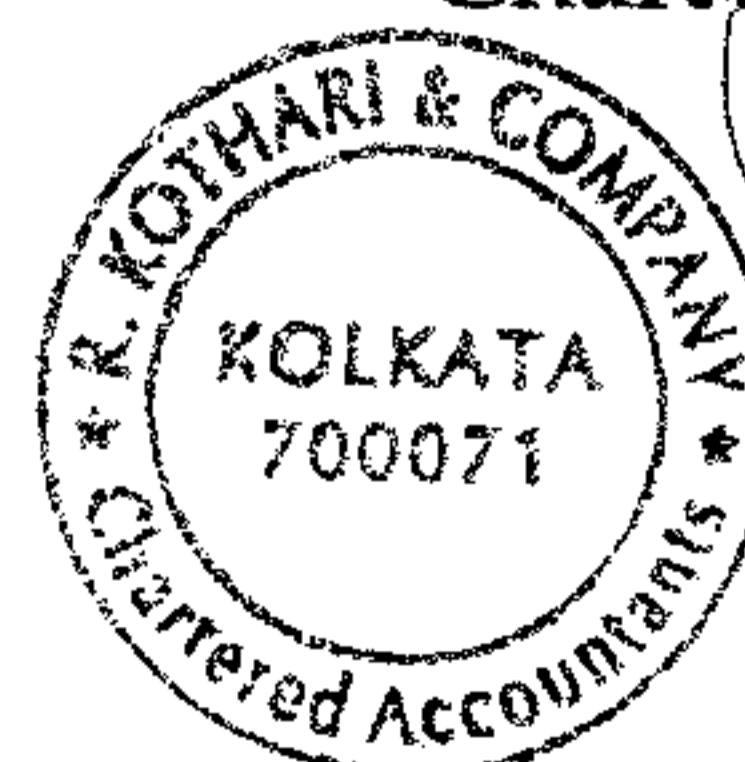
Report on Other Legal and Regulatory Requirements

1. This report does not include a Statement on the matters, specified in the Paragraph 4 of the Companies (Auditor's Report) Order 2003 as amended, issued by the Department of Corporate Affairs in terms of Section 227(4A) of the Companies Act, 1956. In our opinion and according to the information and explanations given to us, the said Order is not applicable to the Company.

2. As required by section 227(3) of the Act, we report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. 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;
3. The Balance Sheet and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
4. In our opinion the Balance Sheet and Cash Flow Statement dealt with by this report comply with the accounting standards referred to in sub-section (3c) of section 211 of the Companies Act, 1956.
5. On the basis of written representations received from the directors as on March 31, 2013, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2013, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.

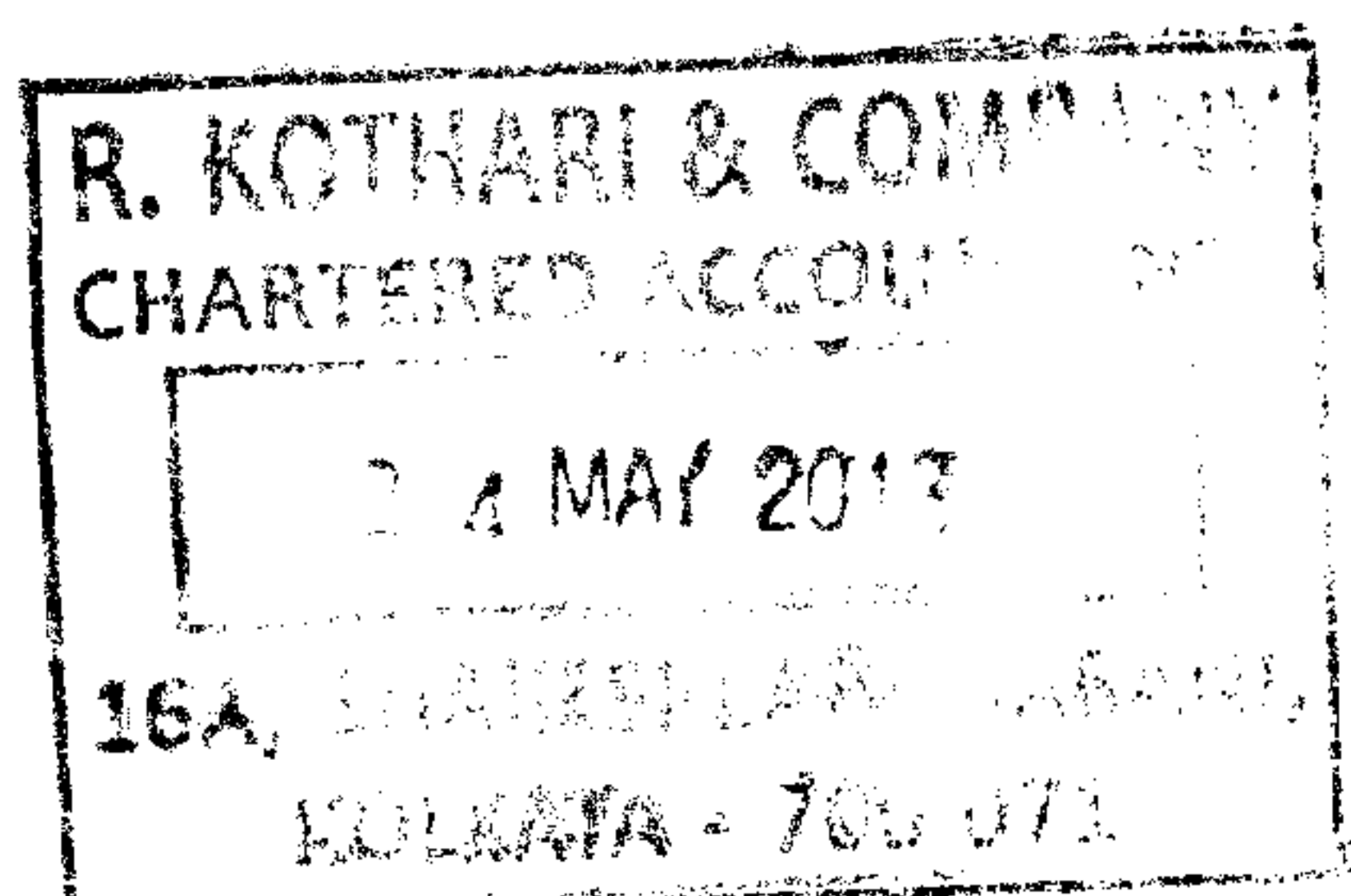
For R. Kothari & Company
Chartered Accountants
FRN: 307069E



(K.C. Soni)
Partner
M. No. 057620

Place:

Date:



East Kolkata Infrastructure Development Pvt. Ltd.
Balance Sheet as at March 31, 2013

Particulars	Notes	31-Mar-13 Amount (in Rs.)	31-Mar-12 Amount (in Rs.)
I. EQUITY & LIABILITIES			
Shareholders' Funds			
Share Capital	2	1,000,000	1,000,000
Current Liabilities			
Short Terms Borrowings	3	22,365,000	15,975,000
Trade Payable	4	917,225	3,402,858
Other Current Liabilities	5	45,000	1,221,050
		24,327,225	21,598,908
II. ASSETS			
Non-Current Assets			
Fixed Assets			
Tangible Assets	6	11,310	13,138
Other Non- Current Assets	7	22,724,981	20,965,774
Current Assets			
Cash & cash equivalents	8	36,806	115,868
Short Term Loans & Advances	9	1,554,128	504,128
		24,327,225	21,598,908

Summary of Significant Accounting Policies 1

The accompanying notes are integral part of the financial statements
As per our report of even date annexed

For R.Kothari & Company

Chartered Accountants

Firm Registration No. 307089E

(CA K.C.Soni)

Partner

Membership No.057620



Date : 24/05/2013
Place : Kolkata

For and on Behalf of the Board

Director

Director

East Kolkata Infrastructure Development Pvt. Ltd.
Cash Flow Statement for the year ended 31.03.2013

Particulars	31-Mar-13 Amount (Rs.)	31-Mar-12 Amount (Rs.)
A. CASH FLOW OPERATING ACTIVITES	Nil	Nil
Net Profit/(Loss) before Taxation and Extraordinary activities	-	-
Adjustments for Profit & Loss A/c		
Increase / (Decrease) in depreciation	1,827	663
 Operating Profit Before Working Capital Changes		
Adjustments for:		
(Increase) / Decrease in Short Term Loan & Advances	(1,050,000)	-
Increase / (Decrease) in Short Term Borrowings	6,390,000	15,975,000
Increase / (Decrease) in Trade Payables	(2,485,633)	3,389,740
Increase / (Decrease) in Other Current Liabilities	(1,176,050)	1,212,690
Net Cash From Operating Activities	1,680,144	20,578,093
 B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Pre-operative Expenses	(1,759,206)	(20,585,657)
Purchase of Fixed Assets	-	(13,800)
	(1,759,206)	(20,599,457)
 C. CASH FLOWS FROM FINANCING ACTIVITIES	-	-
 D. Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(79,062)	(21,365)
Opening Cash and cash equivalents	115,868	137,233
Closing Cash and cash equivalents	36,806	115,868
Closing Cash and cash equivalents as per Balance Sheet	36,806	115,868

Note:

1 Figures in brackets denote cash outflow

For R.Kothari & Company
Chartered Accountants
Firm Registration No. 307069E

(CA K.C.Soni)
Partner
Membership No.057620



For and on Behalf of the Board

Director

Director

Date : 24/05/2013
Place : Kolkata

EAST KOLKATA INFRASTRUCTURE DEVELOPMENT PVT. LTD

Notes to Financial Statements for the year ended 31st March, 2013

Note -1: Significant Accounting Policies

1. SIGNIFICANT ACCOUNTING POLICIES:

1.1 Basis of Accounting

The Company prepares its financial statements in accordance with generally accepted accounting practices and also in accordance with requirements of Companies Act, 1956.

1.2 Revenue Recognition

All expenses incurred up to the date of commercial operation are recognized as Preoperative Expenses.

1.3 Miscellaneous Expenditure

Miscellaneous Expenditure to the extent not written off is carried forward to be charged to revenue over five years starting from the year of commencement of commercial activity.

1.4 Contingent Liability

No provision is made for liabilities which are contingent in nature, unless it is probable that future events will confirm that an asset has been impaired or a liability incurred as at the balance sheet date and a reasonable estimate of the revenue loss can be made. However, all known material contingent liabilities are disclosed by way of separate note.

1.6 Fixed Assets

Fixed Assets are stated at cost inclusive of taxes and other attributable costs up to the date the asset is ready for intended use.

Depreciation on fixed assets is provided on Written down value Method at the rates and manner specified in Schedule XIV to the Companies Act, 1956.

1.7 Taxation

Current Tax is determined on the basis of the amount of tax payable for the year under Income Tax Act. And Deferred Tax is calculated at tax rate and is recognized on timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period.

1.8 Borrowing Cost

Borrowing cost relating to acquisition/ construction of qualifying assets are capitalized until the time all substantial activities necessary to bring the assets for their intended use are complete. All other Borrowing costs are charged to revenue.



East Kolkata Infrastructure Development Pvt. Ltd.
Notes to Financial Statements for the year ended 31st March, 2013

	31-Mar-13 Amount (in Rs.)	31-Mar-12 Amount (in Rs.)
Note -2:		
Share Capital		
Authorised		
1,000,000 Equity Shares of Rs. 10/- each	10,000,000	10,000,000
Issued, Subscribed & Paid up		
1,00,000 (P.Y 1,00,000) Equity Shares of Rs. 10/- each fully paid up in cash	1,000,000	1,000,000
	1,000,000	1,000,000

a) Rights, Preference, repayability and restriction, if any, on equity shares

The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to have one vote per share. Dividend if any proposed by the Board of Directors is subject to approval of the share holders in the ensuing AGM. In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company after distribution of all preferential amounts in proportion to the no. of equity shares held by them.

b) Reconciliation of number of Shares outstanding at the beginning and end of the year

Particulars	March 31, 2013		March 31, 2012	
	Number	Value (in Rs.)	Number	Value (in Rs.)
At the beginning of the year	100,000	1,000,000	100,000	1,000,000
Issued during the year	-	-	-	-
As at the end of the year	100,000	1,000,000	100,000	1,000,000

c) Details of shareholders holding more than 5% shares in the company

Name of the shareholder	March 31, 2013		March 31, 2012	
	Number	% holding	Number	% holding
Shristi Housing Development Pvt.Ltd.	95000	95.00%	95000	95.00%

Note -3 :

Short Term Borrowings

Repayable on Demand*	22,365,000	15,975,000
	22,365,000	15,975,000

* The above loan is taken from Holding Company i.e Shristi Housing Development Private Limited

Note -4 :

Trade Payable

Sundry Creditors	917,225	3,402,858
	917,225	3,402,858

Note -5 :

Other Current Liabilities

Liability for Expenses	45,000	1,221,050
	45,000	1,221,050





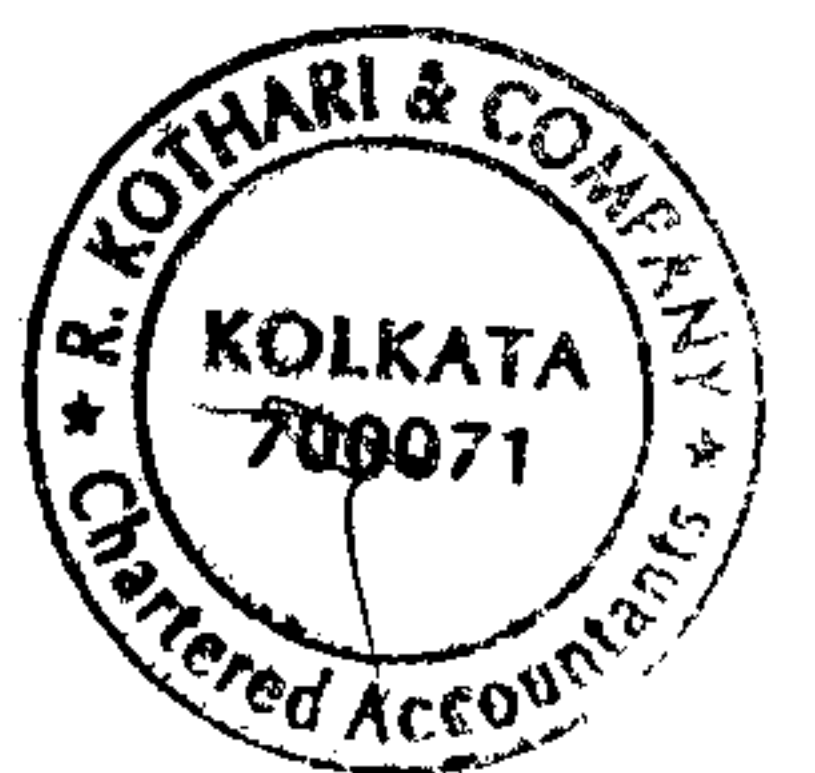
East Kolkata Infrastructure Development Pvt. Ltd.
Notes to Financial Statements for the year ended 31st March, 2013

(Amount in Rs.)

Note - 6 :
Fixed Assets
Tangible Assets

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2012	Addition/ (Deduction)	As at 31.03.2013	Upto 31.03.2012	Deprn. for the year	As at 31.03.2013	As At 31.03.2013	As At 31.03.12
Office Equipment	13,800	-	13,800	663	1,827	2,490	11,310	13,137
Total	13,800	-	13,800	663	1,827	2,490	11,310	13,137
Previous Year	13,800	-	13,800	-	663	663	13,137	





East Kolkata Infrastructure Development Pvt. Ltd.
Notes to Financial Statements for the year ended 31st March, 2013

	31-Mar-13 Amount (in Rs.)	31-Mar-12 Amount (in Rs.)
Note 7 :		
Other Non Current Assets		
Pre- operative Expenditure		
Balance Brought Forward	20,800,904	215,247
a) Direct Expenses		
Boundary Wall	-	19,006,093
Security Services	1,008,545	140,000
Sub-total - a	21,809,449	19,361,340
b) Administrative Expenses		
Auditor's Remuneration		
- Statutory Audit Fees	10,112	9,927
- Others	185	-
Service Tax	85,346	-
Director Sitting Fees	-	4,000
Filing Fees	2,248	5,800
Depreciation	1,827	663
Professional Fees	13,000	22,412
Bank Charges	194	-
Travelling & Conveyance	160,393	269,365
Interest on TDS	255	-
General Expenses	50,950	30,942
Sub-total - b	324,510	343,108
c) Employee Cost		
Staff cost	426,151	1,096,456
Sub-total - c	426,151	1,096,456
Total of Pre-operative Expenditure	(a+b+c) 22,560,111	20,800,904
[B] Preliminary Expenses	164,870	164,870
	22,724,981	20,965,774
	22,724,981	20,965,774
Note 8 :		
Cash & cash equivalents		
Balance with Scheduled Banks in Current Accounts	16,000	97,364
Cash on Hand (As Certified by the Management)	20,806	18,504
	36,806	115,868
	36,806	115,868
Note 9 :		
Short Term Loans & Advances		
(Unsecured, considered good, unless otherwise stated)		
TDS Receivable	4,128	4,128
Advances (Recoverable in cash or in kind or for value to be received)	1,550,000	500,000
	1,554,128	504,128
	1,554,128	504,128






EAST KOLKATA INFRASTRUCTURE DEVELOPMENT PVT. LTD

Notes to Financial Statements for the year ended 31st March, 2013

10. The company is in the process of finalizing a development agreement with Third Party Pending finalization of terms, all the expenses incurred for the project including amount incurred for boundary wall has been accounted for as pre – operative expenses and shown under Note No. 1. The capital commitment of the company for the said project remains unascertained.
11. The company is yet to commence the commercial operations; hence no Profit & Loss Account has been prepared for the period under review.
12. The Company has not paid any Managerial remuneration to any of the Directors for the period.
13. Contingent liabilities: NIL.
14. Since the company has not yet started any commercial activities and no profit & loss account has been prepared, hence earning per share as per AS – 20, issued by the Institute of Chartered Accountants of India is not considered.

15. Related Party Transactions

As per the Accounting Standard – 18, issued by the Institute of Chartered Accountants of India, the Company's related parties and transactions with them have been discussed below:

- a. List of related parties & relationships, where control exists:

Holding company of reporting Enterprise
Shristi Housing Development Private Limited.

Ultimate Holding company of Reporting Enterprise
Shristi Infrastructure Development Corporation Limited.

- b. Related parties & relationships with whom transactions have taken place during the year:

Key Management Personnel

Mr. SUNIL JHA: Director

Mr. RAHUL VARMA: Director

- c. Transactions with Related Parties:

S. No.	Relationship	Nature	As on 31 st March 2013 (Rs.)	As on 31 st March 2012 (Rs.)
1.	Holding Company	Short term Borrowings	2,23,65,000/-	1,59,75,000/-
		TOTAL	2,23,65,000/-	1,59,75,000/-

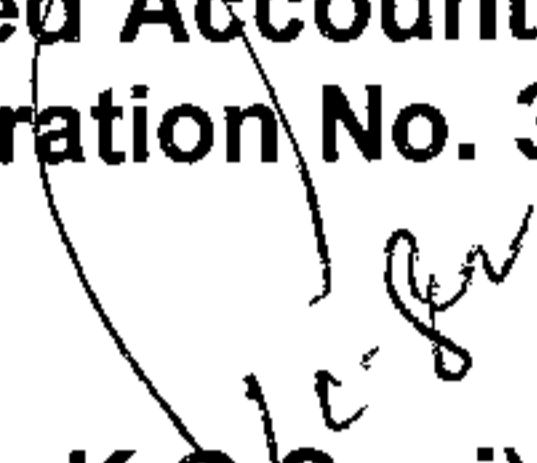

16. The Company has identified social infrastructure real estate business as its sole operating segment and the same has been treated as the primary segment. As such no separate segment information is applicable as per the provisions of Accounting Standard – 17 issued by ICAI.
17. Since the company is not having any timing difference as prescribed under Accounting Standard – 22 issued by ICAI hence, provision of Deferred Tax is not required.



EAST KOLKATA INFRASTRUCTURE DEVELOPMENT PVT. LTD

Notes to Financial Statements for the year ended 31st March, 2013

18. Previous year figures are regrouped / rearranged wherever necessary as per revised schedule VI.

For R.Kothari & Company
Chartered Accountants
Firm Registration No. 3070695

(CA. K.G. Soni)
Partner
Membership No. 057620
Place: Kolkata
Date: 24/05/2013


For and on behalf of the Board



Director



Director