

Statement of Profit and loss for the year ended 31st March 2018

₹ in rupees

Particulars	Note No.	31st March 2018	31st March 2017
Revenue			
Revenue from operations	19	1,61,16,73,545	1,15,01,32,302
Less: Excise duty		-	-
Net Sales		1,61,16,73,545	1,15,01,32,302
Other income	20	87,71,849	51,75,345
Total revenue		1,62,04,45,394	1,15,53,07,647
Expenses			
Cost of material Consumed	21	83,61,60,291	43,99,73,014
Purchase of stock-in-trade	22	49,34,54,428	57,71,17,382
Changes in inventories	23	2,89,48,508	(5,90,73,271)
Employee benefit expenses	24	2,31,04,687	1,85,91,354
Finance costs	25	3,20,32,681	3,32,02,544
Depreciation and amortization expenses	26	1,28,79,489	1,05,82,822
Other expenses	27	13,80,17,238	10,45,08,157
Total expenses		1,56,45,97,322	1,12,49,02,002
Profit before exceptional, extraordinary and prior period items and tax		5,58,48,072	3,04,05,645
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		5,58,48,072	3,04,05,645
Extraordinary items		-	-
Prior period item	28	-	(1,45,571)
Profit before tax		5,58,48,072	3,02,60,074
Tax expenses			
Current tax pertaining to current year	29	1,38,07,380	61,69,681
MAT credit entitlement u/s 115JB	30	-	(12,06,190)
Deferred tax	31	49,03,255	55,09,074
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		3,71,37,437	1,97,87,509
Earning per share			
Basic	32		
Before extraordinary Items		3.23	1.72
After extraordinary Adjustment		3.23	1.72
Diluted			
Before extraordinary Items		3.23	1.72
After extraordinary Adjustment		3.23	1.72

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

1 and 2

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For ARUN KUMAR GUPTA & ASSOCIATES

Chartered Accountants

(FRN: 003793N)

ARUN KUMAR GUPTA  
 PARTNER  
 Membership No.: 082633  
 Place: NEW DELHI  
 Date: 03/07/2018

For PRABH DAYAL OM PARKASH INFRASTRUCTURE LTD. For PRABH DAYAL OM PARKASH INFRASTRUCTURE LTD.

For and on behalf of the Board of Directors

Director/Managing Director

BHARAT AGGARWAL  
 Director  
 DIN: 00359521

Director/Managing Director

SHREYANSH AGGARWAL  
 Director  
 DIN: 06759684

For Prabh Dayal Om Parkash Infrastructure Pvt. Ltd.

(Company Secretary)



Note No. 19 Revenue from operations

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Sale of products		
Revenue from sale of products, gross	1,67,42,89,637	1,14,12,59,242
Less: Goods Sold to Branch	(6,88,02,044)	-
	1,60,54,87,593	1,14,12,59,242
Other operating revenues		
Discount Account	58,69,215	88,36,201
Commission received	2,86,737	36,859
Job Work Charges Received	30,000	-
	61,85,952	88,73,060
Net revenue from operations	1,61,16,73,545	1,15,01,32,302

Note No. 20 Other income

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Interest Income		
Interest from Fixed Deposits	3,71,818	4,16,107
Input Tax Credit of GST on Stock	36,68,617	-
Interest from Security Deposits	47,36,722	47,20,591
	87,77,157	51,36,698
Other non-operating income		
Foreign exchange difference income	(5,308)	9,286
Miscellaneous Income	-	-
Profit on disposal of tangible fixed assets	-	29,361
	(5,308)	38,647
Total	87,71,849	51,75,345

Note No. 21 Cost of material Consumed

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Inventory at the beginning		
Raw Material	3,81,25,374	3,53,32,079
Add: Purchase	3,81,25,374	3,53,32,079
Raw Material	87,23,80,438	44,12,09,661
	87,23,80,438	44,12,09,661
Add/Less: Other Adjustment		
Raw Material	19,82,945	15,56,648
	19,82,945	15,56,648
Less:-Inventory at the end		
Raw Material	7,63,28,466	3,81,25,374
	7,63,28,466	3,81,25,374
Total	83,61,60,291	43,99,73,014

Details of material consumed

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Raw Material		
Consumption raw material	83,61,60,291	43,99,73,014
	83,61,60,291	43,99,73,014
Total	83,61,60,291	43,99,73,014

Details of inventory

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Raw Material		
Consumption raw material	7,63,28,466	3,81,25,374
	7,63,28,466	3,81,25,374
Total	7,63,28,466	3,81,25,374

For PRABH DAYAL OM PARKASH INFRASTRUCTURE LTD.  
 (Company Secretary)

For PRABH DAYAL OM PARKASH INFRASTRUCTURE LTD.

Director/Managing Director

BHARAT AGGARWAL  
 DIN 00359521

For PRABH DAYAL OM PARKASH INFRASTRUCTURE LTD.

Director/Managing Director

SHREYANSH AGGARWAL  
 DIN 00359521



Raw Material: Other Adjustment

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Consumption raw material		
Cartage Inward	40,67,745	15,56,648
Stock Transfer to Branch	(20,84,800)	-
	19,82,945	15,56,648
	19,82,945	15,56,648

Details of purchase

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Raw Material		
Consumption raw material	87,23,80,438	44,12,09,661
Total	87,23,80,438	44,12,09,661
	87,23,80,438	44,12,09,661

Value of import and indigenous material consumed

Particulars	Unit of Measurement	₹ in rupees			
		31st March 2018		31st March 2017	
		Value	Quantity	Value	Quantity
Raw Material					
Consumption raw material		83,61,60,291	-	43,99,73,014	-
		83,61,60,291		43,99,73,014	

Note No. 22 Purchase of stock-in-trade

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Purchases		
Custom Duty(SS Pipe)	56,00,38,106	57,66,45,957
Cartage Inward	51,367	2,40,345
Loading Unloading Charges	62,277	2,31,080
Stock transfer to branch	19,922	-
Total	(6,67,17,244)	-
	49,34,54,428	57,71,17,382

Note No. 23 Changes in inventories

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Inventory at the end of the year		
Finished Goods	2,77,55,247	3,30,04,529
Traded Goods	6,46,09,307	8,83,08,533
	9,23,64,554	12,13,13,062
Inventory at the beginning of the year		
Finished Goods	3,30,04,529	1,39,25,832
Traded Goods	8,83,08,533	4,83,13,959
	12,13,13,062	6,22,39,791
(Increase)/decrease in inventories		
Finished Goods	52,49,282	(1,90,78,697)
Traded Goods	2,36,99,226	(3,99,94,574)
	2,89,48,508	(5,90,73,271)



For Prabh Dayal Om Parkash Infrastructure Ltd.  
 (Company Secretary)

For PRABH DAYAL OM PARKASH  
 INFRASTRUCTURE LTD.

*Bharat Aggarwal*  
 Director/Managing Director  
 BHARAT AGGARWAL  
 DIN 00359521

For PRABH DAYAL OM PARKASH  
 INFRASTRUCTURE LTD.

*Shreyansh Aggarwal*  
 Director/Managing Director  
 SHREYANSH AGGARWAL  
 DIN : 06759684



**Note No. 24 Employee benefit expenses**

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
<b>Salaries and Wages</b>		
Director's Remuneration	24,80,000	18,00,000
Salary and wages	1,89,44,274	1,53,70,385
Bonus Paid	3,00,333	3,04,305
	<b>2,17,24,607</b>	<b>1,74,74,690</b>
<b>Contribution to provident and other fund</b>		
Provident Fund	3,06,447	2,56,340
ESI Exp.	1,19,029	-
	<b>4,25,476</b>	<b>2,56,340</b>
<b>Staff welfare Expenses</b>		
Staff Welfare Expenses	9,54,604	8,60,324
	<b>9,54,604</b>	<b>8,60,324</b>
<b>Total</b>	<b>2,31,04,687</b>	<b>1,85,91,354</b>

**Note No. 25 Finance costs**

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
<b>Interest</b>		
Interest on long-term loans from banks	53,17,361	71,37,620
Interest on Vehicle Loans from banks	9,05,996	11,61,155
Interest on short-term loans from banks	2,38,76,928	2,34,71,207
Interest on long-term loans and Security from others	9,06,560	1,00,192
	<b>3,10,06,845</b>	<b>3,18,70,174</b>
<b>Other Borrowing costs</b>		
Processing Charges	10,25,836	13,32,370
	<b>10,25,836</b>	<b>13,32,370</b>
<b>Total</b>	<b>3,20,32,681</b>	<b>3,32,02,544</b>

**Note No. 26 Depreciation and amortization expenses**

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Depreciation on tangible assets	1,28,79,489	1,05,82,822
<b>Total</b>	<b>1,28,79,489</b>	<b>1,05,82,822</b>



For PRABH DAYAL OM PARKASH INFRASTRUCTURE LTD. For PRABH DAYAL OM PARKASH INFRASTRUCTURE LTD.

*Bharat Aggarwal*  
 Director/Managing Director  
**BHARAT AGGARWAL**  
 DIN 00359521

*Shreyansh Aggarwal*  
 Director/Managing Director  
**SHREYANSH AGGARWAL**  
 DIN : 06759684

For Prabh Dayal Om Parkash Infrastructure Pvt. Ltd.

*[Signature]*  
 (Company Secretary)



Note No. 27(c) Other expenses: Repairs to Machinery

₹ in rupees

Particulars	31st March 2018	31st March 2017
Repairs and maintenance of plant and machinery	18,15,691	23,53,964
Generator-Repairs and Maintenance Expenses	-	798
Total	18,15,691	23,54,762

Note No. 28 Prior period item

₹ in rupees

Particulars	31st March 2018	31st March 2017
Prior period expenses	-	(1,45,571)
Total	-	(1,45,571)

Note No. 29 Current tax pertaining to current year

₹ in rupees

Particulars	31st March 2018	31st March 2017
Current Tax pertaining to the current year	1,38,07,380	61,69,681
Total	1,38,07,380	61,69,681

Note No. 30 MAT credit entitlement u/s 115JB

₹ in rupees

Particulars	31st March 2018	31st March 2017
MAT credit entitlement u/s 115JB	-	(12,06,190)
Total	-	(12,06,190)

Note No. 31 Deferred tax

₹ in rupees

Particulars	31st March 2018	31st March 2017
Timing difference on depreciation/amortization of tangible assets	49,03,255	55,09,074
Total	49,03,255	55,09,074

Note No. 32 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2018	31st March 2017	31st March 2018	31st March 2017
<b>Basic</b>				
Profit after tax (A)	3,71,37,437	1,97,87,509	3,71,37,437	1,97,87,509
Weighted average number of shares outstanding (B)	1,15,00,000	1,15,00,000	1,15,00,000	1,15,00,000
Basic EPS (A / B)	3.23	1.72	3.23	1.72
<b>Diluted</b>				
Profit after tax (A)	3,71,37,437	1,97,87,509	3,71,37,437	1,97,87,509
Weighted average number of shares outstanding	1,15,00,000	1,15,00,000	1,15,00,000	1,15,00,000
<b>Adjustments:</b>				
Warrants, options and rights	-	-	-	-
Convertible Debts	-	-	-	-
Convertible preference shares	-	-	-	-
Employee stock options	-	-	-	-
others	-	-	-	-
Weighted average number of shares outstanding for diluted EPS after above adjustments (B)	1,15,00,000	1,15,00,000	1,15,00,000	1,15,00,000
Diluted EPS (A / B)	3.23	1.72	3.23	1.72
Face value per share	10	10	10	10



For Prabh Dayal Om Parkash Infrastructure Ltd.  
 (Company Secretary)

For PRABH DAYAL OM PARKASH INFRASTRUCTURE LTD.

*Bharat Aggarwal*  
 Director/Managing Director  
 BHARAT AGGARWAL  
 DIN 00359521

For PRABH DAYAL OM PARKASH INFRASTRUCTURE LTD.

*Shreyansh Aggarwal*  
 Director/Managing Director  
 SHREYANSH AGGARWAL  
 DIN : 00755664



Note No. 27 Other expenses

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Advertising expenses	20,57,435	21,95,539
Business Promotion Expenses	62,27,101	63,81,753
Bank charges	1,98,192	3,85,738
Cartage Outward	61,37,013	42,55,446
Charity and Donations	1,50,600	38,500
Commission paid to other selling agents	14,06,000	66,331
Commission paid on purchase of machinery	1,85,250	-
Consumable Store Consumed	2,67,43,481	1,30,55,775
Conveyance and Travelling Expenses	29,45,144	30,36,769
Computer Repairs and Maintenance	2,04,399	-
Discount on Sales	1,73,42,405	15,46,620
Electricity Maintenance Expenses	2,95,608	7,71,079
Electricity and Water Charges	1,88,07,644	2,69,21,103
Excise Duty	42,500	75,84,454
Exhibition Expenses	1,34,907	-
Fee and Taxes	7,77,165	2,45,118
Factory Maintenance Expenses	31,750	-
Interest and Late Fees on TDS, Service Tax and GST	5,11,948	2,74,778
Insurance expenses	10,36,769	6,98,881
Interest on TDS and Service Tax	65,957	10,814
Inspection Charges	8,55,983	3,57,545
Job Work Expenses	1,80,90,222	37,31,147
Membership fees	70,856	32,000
Misc. Expenses	36,821	-
Office Expenses	13,28,844	7,04,383
Packing Material Consumed	56,58,736	96,27,749
Postage expenses	1,39,987	96,614
Printing and stationery	2,21,156	7,95,151
Professional expenses	19,85,827	42,24,475
Payment to Auditors	3,80,000	2,30,000
Rent	33,00,816	10,99,500
Rent(Machinery)	1,14,532	-
Repairs and maintenance of other assets	3,75,434	6,62,167
Repairs to Machinery	18,15,691	23,54,762
Service tax	90,769	2,66,983
Short and Excess	46,785	3,401
TDS Late Fees	39,347	-
Telephone expenses	9,12,165	8,04,564
Tender Expenses	1,47,021	95,094
Testing Expenses	71,350	1,33,865
Tools and Equipment's	16,76,497	-
Vehicle running expenses	1,53,54,381	1,16,37,241
VAT Expenses	2,750	1,68,000
Work Tax Account	-	14,818
<b>Total</b>	<b>13,80,17,238</b>	<b>10,45,08,157</b>

Note No. 27(a) Other expenses: Payment to Auditors

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Statutory Audit Fees	3,80,000	2,30,000
<b>Total</b>	<b>3,80,000</b>	<b>2,30,000</b>

Note No. 27(b) Other expenses: Repairs and maintenance of other assets

Particulars	₹ in rupees	
	31st March 2018	31st March 2017
Computer Repair and Maintenance	3,75,434	6,62,167
<b>Total</b>	<b>3,75,434</b>	<b>6,62,167</b>

For Prabh Dayal Om Parkash Infrastructure Ltd.  
  
 (Company Secretary)

For PRABH DAYAL OM PARKASH  
 INFRASTRUCTURE LTD.  
  
 Director/Managing Director  
**BHARAT AGGARWAL**  
 DIN 00359521

For PRABH DAYAL OM PARKASH  
 INFRASTRUCTURE LTD.  
  
 Director/Managing Director  
**SHREYANSH AGGARWA**  
 DIN : 06759684