# U.P.PURVA SAINIK KALYAN NIGAM LTD.

(U.P. Government Undertaking)



<u>2016-2017</u>

Ajay Goel & Co.

Shubhrich | 2/74, Vishal Khand Gombi Nagar | Lucknow 226 010 TF. | 91 522 4026665, 2396665 Email | ajaygoel.co@gmail.com

#### INDEPENDENT AUDITORS' REPORT

To the members of UP Purva Sainik Kalyan Nigam Limited

#### Report on the Financial Statements

We have audited the accompanying financial statements of **UP Purva Sainik Kalyan Nigam Limited** ("the Company"), which comprise the Balance Sheet as at 31 March 2017, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

# Management's Responsibility for the Financial Statements and for Internal Financial Control over Financial Reporting

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, as applicable. 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 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.

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.

# Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to express an opinion on the Company's internal financial controls over financial reporting 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 and the Guidance Note on audit of Internal Financial Controls over Financial Reporting. 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 the financial statements are free from material misstatement and whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and adequacy of the internal financial controls over financial reporting and their operative 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. 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 and qualified opinion on Company's internal financial controls 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 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, 2017;
- b) in the case of the Statement of Profit and Loss, of the profit for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.



### **Emphasis of Matter**

We draw attention to the following matters in the notes to the financial statements:

- a. The balances of sundry creditors, sundry debtors, loans and advances, security deposits, earnest moneyare subject to confirmation/ reconciliation and subsequent adjustments, if any. The impact, if any, of adjustments arising on such reconciliation and confirmation of balances is unascertainable. (Refer Note No. '31' of the Financial Statements).
- b. The Company has not made provision for leave encashment on the basis of actuarial valuation as required by AS-15 (Revised) "Employee Benefits" issued by The Institute of Chartered Accountants of India. The amount of difference between amount of provision and amount as per actuarial valuation has not been ascertained. (Refer Note Nos. '2(I)' and '5' of the Financial Statements).
- c. Employer's contribution towards Provident Fund in respect of field staff is not accounted as expenditure and the amount is reversed from revenue from services for the year. This has no impact on profits of the Company. (Refer Note No. '18(c)' of the Financial Statements).
- d. Advance to Employees in Short Term Loans and Advances include Rs.55.87 Lac towards amount recoverable from field staff for uniform distributed. The Company has not ascertained the amount not recoverable, if any and provision for bad and doubtful advances has not been made in accounts. In absence of relevant details, its impact on Profit for the year could not be ascertained. (Refer Note No. "14" of the Financial Statements).
- e. The cost of uniform is charged from concerned staff and the cost of undistributed uniform is disclosed under current assets in the financial statements and not treated as stock/ inventory. (Refer Note No. '15' of the Financial Statements).

Our opinion is not modified in respect of these matters.

# Report on other Legal and Regulatory Requirements

- As required by the Companies (Auditors Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of section 143 (11) of the Act, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.
- As per directions issued by the Comptroller and Auditor General of India under section 143(5) of the Companies Act, 2013, we give in the "Annexure "B", our observations and other information asked in the said directions.
- 3. As required by section 143(3) of the Act, we report that:
  - 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.
  - In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
  - c. The Balance Sheet, the Statement of Profit and Loss, and 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.



- In terms of Notification No. GSR 463(E) dated 05-06-2015 issued by the Ministry of Corporate Affairs, Government of India, the provisions of Section 164(2) of the Companies Act, 2013 are not applicable to the Company.
- f. According to the information and explanations given to us and based on our audit, the following material weaknesses in internal financial control over financial reporting have been identified as at March 31st, 2017.
  - Internal control systems for monitoring of dues and reconciliation of balances in accounts with books of accounts of debtors and confirmation of balances is weak and requires to be strengthened.
  - There is lack of appropriate internal control systems for reconciliation of amount of revenue recognized in books of account with reports generated from billing software and periodical returns filed with Service Tax department.

In our opinion considering nature of business, size of operation and organizational structure of the entity, except for the effects/ possible effects of material weaknesses described above on the achievement of the objectives of the control criteria, the company has maintained, in all material respects, adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as of March 31, 2017, based on the internal control over financial 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 Accountant of India.

We have considered the material weaknesses identified and reported above in determining the nature timing, and extent of audit tests applied in our audit of the March 31, 2017 financial statements of the company, and these material weaknesses do not affect our opinion on the financial statements of the Company.

- g. With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:
  - The Company has disclosed the impact of pending litigations on its financial positionin its financial statements. – Refer Note No. '22' and '23' to the financial statements.
  - The Company did not have any long-term contracts including derivatives 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.

iv. The Company has provided requisite disclosure as regards its holdings and dealings in Specified Bank Notes as defined in Notification G.S.R. 308(E) dated 30th March, 2017, during the period from 8th November, 2016 to 30th December, 2016.

AL K. Goel Membership No. 071257

FRN 021070

Partner

For and on behalf of

Ajay Goel & Co.

Chartered Accountants

FRN: 02107C

Lucknow: August 06, 2018

# Annexure 'A' to the Auditors' Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of UP Purva Sainik Kalyan Nigam Limited ("the Company") for the year ended 31 March 2017)

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 state that:

- In respect of its fixed assets:
  - The Company has maintained fixed assets register showing full particulars, including quantitative details and situation of fixed assets.
  - b. The fixed assets have been physically verified by the management during the year and according to the information and explanations give to us, the programme of verification in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No discrepancy between the books of account and the physical verification of fixed assets was noticed.
  - The title deeds of immovable properties of the Company owning the property are held in the name of the company.
- As the Company has no inventory. Accordingly, provisions of clauses (ii) of the paragraph 3 of the Order are not applicable.
- 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 Companies
  Act, 2013. Accordingly, provisions of clauses (iii)(a), (iii)(b) and (iii)(c) of the paragraph 3 of the Order
  are not applicable.
- 4. The Company has not granted any loans or made any investments or given any guarantees and security, where provisions of section 185 and 186 of the Companies Act, 2013 are applicable. Hence, the provisions of clause (iv) of the paragraph 3 of the Order are not applicable.
- The Company has not accepted deposits. Hence, the provisions of clause (v) of the paragraph 3 of the Order are not applicable.
- The Central Government has not prescribed maintenance of cost records under Section 148 (1) of the Act for the activities carried on by the Company. Hence, the provisions of clause (vi) of the paragraph 3 of the Order are not applicable.
- 7. a According to the information and explanations given to us, the company is regular in depositing with appropriate authority undisputed statutory dues in respect ofprovident fund, employees' state insurance, income tax and service tax. The provisions of investor education and protection fund, sales tax, wealth tax, custom duty, excise duty, value added tax, cess and other statutory dues are not applicable to the Company. The particulars of undisputed statutory dues of provident fund and other statutory dues which were outstanding as at 31st March, 2017 for a period exceeding six months from the date they become payable are as under;

Nature of demand	Relevant financial years	Amount outstanding for a period exceeding six months(INR)
Provident Fund	2013-14	4,864
Municipal Tax	Up to 2015-16	24,11,509



- b. According to the information and explanations given to us and verification of the records of Company, there are no amounts in respect of Income tax, Sales tax, Service tax, Customs Duty, Wealth Tax, Excise Duty, Cess which have not been deposited with appropriate authorities on account of any dispute as at 31st March, 2017.
- The Company has not availed any loans or borrowings from financial institution, bank, Government or debenture holders during the year. Accordingly, the paragraph 3 (viii) of the Order is not applicable.
- The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, the paragraph 3 (ix) of the Order is not applicable.
- 10. During the course of our audit of the books and records of the Company, carried out in accordance with the Generally Accepted Auditing Practice in India and according to the information and explanations given to us, we have neither come across any instance of fraud by or on the Company by its officers or employees, noticed or reported during the year, nor have been informed of such cases by the Management.
- The Company has paid or provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 and/or Schedule V of the Companies Act, 2013.
- The Company is not a Nidhi Company. Hence, the provisions of clause (xii) of the paragraph 3 of the Order are not applicable.
- 13. That all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013, where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
- 14. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Hence, the provisions of clause (xiv) of the paragraph 3 of the Order are not applicable.
- The company has not entered into any non-cash transactions with directors or persons connected with them. Hence, the provisions of clause (xv) of the paragraph 3 of the Order are not applicable.

16. 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 (xvi) of the paragraph 3 of the Order are not applicable.

A.K. Goel Membership No: 071257 FRN 02101C

Partner

For and on behalf of

Ajay Goel & Co.

Chartered Accountants

FRN: 02107C

Lucknow: August 06, 2018

## Annexure 'B' to the Auditors' Report

# REPORT ON DIRECTIONS UNDER SECTION 143(5) OF COMPANIES ACT, 2013 IN RESPECT OF U.P. PURVA SAINIK KALYAN NIGAM LIMITED FOR THE YEAR ENDED 315TMARCH, 2017

(Note: The questions are written in Italics and our observations are written in straight)

(1) Whether the Company has clear title/ lease deeds for freehold and leasehold respectively? If not please state the area of freehold and leasehold land for which title/ lease deeds are not available?

The Company has 3 freehold and 1 leasehold lands. The Company has clear title/ lease deeds for all freehold and leasehold lands.

(2) Whether there are any cases of waiver/ write off of debts/ loans/ interest etc., if yes, the reasons there for and the amount involved.

Yes, Book debts amounting to Rs.88,237.12 has been written off during the year. These were outstanding for many years and provision for bad and doubtful debts was also made in earlier years. These were written off after getting approval from Managing Director.

(3) Whether proper records are maintained for inventories lying with third parties and assets received as gift/grants(s) from Government or other authorities.

The Company has no inventory lying with third parties and assets received as gift from the Government or other authorities.

# Specific Sub-directions under Section 143(5) of the Companies Act, 2013

(1) Whether the Company has an effective system for recovery of dues in respect of its sales activities and the dues outstanding and recoveries there against have been properly recorded in the books of accounts?

The company has recovery system of dues in respect of its service rendered and recoveries are properly recorded in books of account. However, bill wise outstanding report is not generated through accounting software. The reconciliation of balances in accounts with books of accounts of debtors is not done and confirmation of balances are not obtained.



(3) If the audited entity has computerized its operations or part of it, assess and report, how much of the data in the company is in electronic format, which of the area such as accounting, sales personal information, pay roll, inventory etc. have been computerized and the company has evolved proper security policy for data/ software/ hardware?

The accounts, payroll and billing are computerized but security policy for data and software has not been prepared. However periodical backup of accounting data in Tally software is taken on external hard disk.

(4) Comment on the confirmation of balances of trade receivables, trade payables, term deposits, bank accounts and cash obtained.

The confirmation for balances of cash in hand and balances with bank are taken but balances in accounts of trade receivables and trade payables are not confirmed.

A.K. Goet

Membership No: 071257

Partner

For and on behalf of

Ajay Goel & Co.

Chartered Accountants

FRN: 02107C

Lucknow: August 06, 2018

# U.P. PURVA SAINIK KALYAN NIGAM LIMITED

# BALANCE SHEET AS AT MARCH 31, 2017

	-	Note No.	As at 31.03.2017 Rupees	As at 31 03 2016 Rupees
EQUITY AND LIABILITIES				112200000000000000000000000000000000000
SHAREHOLDERS' FUNDS				
Share Capital		3	42,54,000	42,54,000
Reserves and Surplus		4	2,19,96,51,399	1,81,26,43,516
NON-CURRENT LIABILITIES				
Long Term Provisions		5	9,63,515	8,03,672
CURRENT LIABILITIES				
Other Current Liabilities		6	53,95,77,043	47,32,38,862
Short Term Provisions		7	7,68,000	7,52,053
	Total		2,74,52,13,957	2,29,16,92,103
ASSETS				
NON-CURRENT ASSETS				
Fixed Assets				
Tangible Assets		8	22,12,19,631	21,65,34,782
Non-Current Investments		9	102	-
Long-term Loans and Advances		10	9,06,97,134	3,76,35,500
Other Non-current Assets		11	2,63,250	2,63,250
CURRENT ASSETS				
Trade Receivables		12	92,45,12,220	77,59,81,865
Cash and Cash Equivalents		13	1,34,22,59,573	1,09,71,99,091
Short-term Loans and Advances		14	12,53,50,232	13,05,32,339
Other Current Assets		15	4,09,11,917	3,35,45,275
	Total		2,74,52,13,957	2,29,16,92,103
		202		

Significant Accounting Polices

2

For and on behalf of the Board

Accompanying notes are integral part of the financial statements

A. K. Sevastava Accounts Officer

Lt. Col. S. Negi (Retd.) Asst. General Manager

Brig S.N.Tiwari Director Maj Gen Sanjaya Sarun (Pent.) YSM, VSM

Managing Director

Per our report of even y

FRN 021070

(ICA) Klem. No. 071257)

Partner

for and on behalf of Ajay Goel & Co.

Chartered Accountants ICAL FRN: 021070

Lucknow, 05/08/18

# U.P. PURVA SAINIK KALYAN NIGAM LIMITED

# STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2017

	-	Note No.	2016-17 Rupees	2015-16 Rupees
REVENUE				
Revenue from operations		16	3,21,59,11,266	2,80,21,05,199
Other Income		17	9,43,19,781	8,32,43,348
	Total Revenue	-	3,31,02,31,047	2,88,53,48,547
EXPENDITURE				
Employee benefits expense		18	2.86.00,66,947	2,50,98,22,168
Depreciation and amortization	expense	19	60,98,190	58,50,232
Other expense		20	5,68,02,027	5,39,57,986
	Total Expenses	-	2,92,29,67,165	2,56,96,30,370
Profit Before Tax and Excep	tional Items	_	38,72,63,882	31,57,18,168
Exceptional Items				2
Profit Before Tax			38,72,63,882	31,57,18,168
Tax expense				
Current tax			*	(4)
Deferred tax			*	
Profit After Tax			38,72,63,882	31,57,18,168
Basic and Diluted Earnings	per equity share	21	9,104	7,422
Significant Accounting Police	es	2		
Accompanying notes are integ	ral part of the fina	ncial staten	nents	

A. K. Sovastava

Accounts Official

Lt. Col. S. Negi (Retd.) Asstt. General Manager

For and on behalf of the Board

Birg. S.N. Tiwari

Maj Geo Senjaya Saran (Retd.) YSM, VSM

Managing Director

Per our report of even flate OE

(1241 Mem. No. 071267)

Partner

for and on behalf of

Ajay Goel & Co. Charlered Accountants

ICAI FRN: 02107C Lucknow 06/08/18

# U.P. PURVA SAINIK KALYAN NIGAM LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2017

		Year ended 31.03.2017 (Rupees)	Year ended 31.03.2016 (Rupees)
Α.	CASH FLOW FROM OPERATING ACTIVITIES		1000
	Profit/ (Loss) before Tax Adjustment for :	38,72,63,882	31,57,18,168
	Depreciation and Amortization Expenses	60,98,190	58,50,232
	Loss/ (profit) on sale of asset	42,921	(16,366)
	Interest Income	(8,79,71,380)	(7,38,47,605)
	Operating profit before working capital changes Changes in working Capital:	30,54,33,616	24,77,04,430
	Trade and other Receivables	(20,42,05,005)	(14,41,66,341)
	Increase/ Decrease in Inventories	4,28,481	6,36,243
	Increase/ Decrease in Trade payable	6,65,13,971	7,86,61,417
	Cash generation from Operation	16,81,71,063	18,28,35,749
	Net Cash generated/ (used) - Operating Activities	16,81,71,063	18,28,35,749
B.	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Increase of Fixed Assets	(1,09,62,455)	(21,61,751)
	Proceeds from sale of Equipment	1,36,495	27,471
	Interest Income	8,79,71,380	7,38,47,605
	Fixed Deposits with Banks	(21,84,86,244)	(18,36,10,327)
	Net Cash Generated/ (Used) - Investing Activities	(14,13,40,825)	(11,18,97,002)
C.	CASH FLOW FROM FINANCING ACTIVITIES Proceeds/ (Repayment) of Short-term Borrowings (Net)		
	Dividend Paid	(2,12,700)	(2,12,700)
	Corporate Dividend Tax Paid	(43,300)	(36,148)
	Net Cash Generated/ (Used) - Financing Activities	(2,56,000)	(2,48,848)
	Net Increase/ (Decrease) in Cash and Cash Equivalents	2,65,74,237	7,06,89,899
	add: Opening Cash and Cash Equivalents	23,70,69,446	16,63,79,547
	Closing Cash and Cash Equivalents	26,36,43,684	23,70,69,446

Significant Accounting Polices

Note '2'

Accompanying notes 1 to 33 are integral part of the financial statements

Figures in brackets represent outflows

For and on behalf of the Board

A. K. Srivastava Accounts Officer

Lt. Col. S. Negi (Retd.) Asst. General Manager

Brig/ S.W.Tiwari Maj Gen Sanjaya Seran (Refd.) YSM, VSM

Managing Director

Per our report of even tate

A. K. Goel (ICAT Mem. No. 07125% Pd Acc

FRN 921970

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for and on behalf of Ajay Goel & Co.

Chartered Accountants ICAI FRN: 02107C

Lucknow. 04/08/18

#### Corporate Information

U.P. Purva Samili Kalyan Nigam Limited is a limited company incorporated on 23.05 1989. The Company provides ex-servicemen based security and technical services to different state and central Government Departments. Public Sector Undertakings and others

### Significant Accounting Policies

#### a. Accounting Convention

The financial statements are proported in accordance with the generally accepted accounting principles in India under the historical cost convention on an accrual basis. Pursuant to section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum theisto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting standards notified under the Companies Act. 1855 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 211(3C) of the Companies Act, 1856 (Companies Accounting Standards Rules, 2006, as amended) and other relevant provisions of the Companies Act. 2013.

All the assets and liabilities have been classified as current or non current as per the company's normal operating cycle and other criteria set out in schedule III to the Companies Act 2013. Based on the nature of services rendered by the Company and their realization in cash and cash equivalent, the company has ascertained its operating Cycle to be 12 month for the purpose of current non

#### b. Use of Estimates

The preparation of financial statements require estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period Deference between the actual results and estimates are recognized in the period in which the results are known / materialized

#### c. System of Accounting

The company follows mercantile system of accounting and recognises income and expenditure on an accrual basis except in case of

Financial statements are prepared under historical cost convention. These costs are not adjusted to reflect the impact of changing value in the purchasing power of money.

#### d. Cash Flow Statement.

Cash flows are reported using the indirect method, whereby profit/(ost) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and friendial activities of the company are segregated based on the available information.

# e. Cash and cash equivalents (for purpose of Cash Flow Statement)

Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three morets or less from the date of acquisition), highly liquid investments that are readily convenitive into known amounts of cash and which are subject to insignificant risk of changes in value

#### Fixed Assets

Fixed Assets are stated at coal less accumulated depreciation and impairment loss, if any. Cost comprises of purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use

#### g. Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, other short-term highly liquid investment with maturities

#### h. Revenue Recognition

Revenue is recognized on completion of services to the user. The amounts where quantum of accruais can not be ascertained with

Claim of amear bits on account of wage revision etc. are accounted for as and when claimed.

Interest and other items are accounted on accrual basis, except interest on refunds from statutory authorities and those which are not reasonable certain of realization, which are recognized on cash basis.

Interest on saving bank accounts has been accounted for as and when received/credited by banks

Gains and losses on disposals of fixed assets, whose value have not been taken in the books of accounts, are credited/debited to

#### Expenses

All expenditure are accounted for under natural heads of accounts, wherever necessary allocation of expenditure is done on functional

All expenses are accounted on accrual basis, except as stated below.

- Interest on delayed payment of statutory dues are accounted on cash basis.
- Commission on Bank guarantees are charged in the accounts as and when charged/debised by banks.
- Benefits like incentive and bonus etc. extended to employees randering services to clients and which are sembraed to Company see accounted as and when descrimined and acknowledged by respective service receiver
- Stationery, postage stamps, torch, cells and other consumable items are charged to profit & loss account as and when purchased

# j. Depreciation and Amerization

Effective 1st April, 2014, the Company depreciates its fixed assets over the useful life using Straight Line method, in the manner prescribed in Part C of Schedule II of the Companies Act 2013 as against earlier practice of depreciating at the rates prescribed in the Schedule XIV of the Companies Act, 1956. The life of Software has been astimuted as three years.

Depreciation on additions to assets or on sale/ disposal of assets is calculated pro-rate from the date of such addition or up to the date

#### a. Impairment

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value being higher of value-in-use and net setting price. Value-in-use is computed at not present value of cash flow expected over the balance useful sta of the assets. An impairment loss is recognized as an expense in the Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been an improvement in recoverable amount

#### 1. Employee Benefits

# Short term employees benefits

All employees' benefits payable wholly within 12 months of rendering service are desailed as short term employees benefits. Benefits such as splanes, wages and short term compensated absences etc. and the expected cost of conus/ex-gratis are recognised in the period in which the employee renders the related services, except in case of employees rendering services to clients and reimbursed by them, which are accounted as and when determined and acknowledged by respective service receiver.

#### Defined Contribution Plans

# Employee's Provident Fund and Family Pension:

The Company has Defined Contribution Plan for Post-employment benefits in the form of provident fund and family persoon for as eligible employees, which is administered by the Regional Provident Fund Commissioner. The company has no further obligation Defined Benefit Plans

#### Gratuity:

The amount of gratuity payable to ex-service men employed for staffing and security services is calculated on the basis of guidelines. issued by Director General Resettlement, New Deihi. This is accounted and paid on monthly basis and claimed from clients.

The amount of gratuity payable to other staffs of the Corporation is recognised as per provisions of the Payment of Gratuity Acr., 1872 at per acctured valuation by Life Insurance Corporation of India Componsated Absences

clubrity for unavailed compensated absences to ex-service men employed for security and technical services is determined every month and paid alongwith monthly salary. There is no liability on this account as at the Balance Sheet date.

Liability for compensated absences to regular staffs is provided on estimated basis of unavailed accumulated loave as at the Balance Sheet date at the current salary rate and is charged to Profit & Loss account.

Terminal benefits are recognized as expense during the year, in which services are terminated

# Prior Period items and extra ordinary items

Prior Period terms and extra ordinary items are separately classified, identified and dealt with as required under Accounting Standard 5 on Net profit or loss for the period. Prior period tients and change in Accounting policies as notified under the Companies (Accounting

11.03.2017

21:01:2016

#### n, Taxation

Provision for current income tax is made in accordance with local linus. Deferred tax itabilities and assets are recognized at substantively

Daterred Tax assets and liabilities resulting from sming differences between book profits and tex profits are accounted for under the ascelly method and measured at substantially enacted rates of tax at the batterios sheet date to the extent that there is reasonable." wrough certaininty that sufficient future taxable income-will be available against which such deferred tax asset/ virtual liability can be

# o. Earnings per share

SHARE CAPITAL

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the poet tax effect of extraordinary items, if any) by

# p. Provisions, Contingent Liabilities and Contingent Assets

Provision is recognised when there is a present obligation as a result of a past overt that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the skellhood of outflow of resources is remote. Consequent Asset is neither recognized nor disclosed in the financial statements. Notes to accounts:

	The state of the s				Physical
	Authorised				
	5.00,000 (Previous year 5,00,000) Equity Shares of Rs 100/- each	k:			
b	resold, Subscribed And Paidup			5.00,00,900	5,00,00,00
	42,540 (Previous year: 42,540) Equity Shares of Rs. 100/- each full				50550000
c	THE COMPANY has not use at-			47,54,000	42.56.000
	The Company has only one class of sheres referred to its Equity eligible for one vote per share held. The Dividend proposed it shareholders in the ensuing Arrural General Meeting, except in a holders are eligible to receive the remaining assets of the Companion	Shares having a f eny, by the 80 ase of interim dr ny after distributi	par value of R and of Directo vidend. In the on of all prefe	s 100/- per share. I wis is subject to 8 event of Aquidatio fertial amounts, in	ach shareholder is the approval of the n. The equity share
đ.	Reconciliation of the shares outstanding at the beginning and a				NAMOUNT OF RIBIT
	Equity Shares of Rs. 100/- each	it the end of the	year		
		No of Shares	TWI of Gloves		
	As at the beginning of the year	30.083001	191 th h pone.		
	As at the end of the year	42.540	(0.54)	42.54.000	42.54.000
e.	Shareholders holding more than 5% of shares in the Company	42.543	42,540	42,54,000	42,54,000
	Name of Shareholder				110-210
		No. of Shares	No. of Shares	Northway.	200
	Governor, Ultar Pradesh	20,002017	21.03.20%		Nothing
	RESERVES AND SURPLUS Reserve for Corporate Social Responsibility	42,540	42,540	106	100
1.00	Setserice as at the beginning of the core				
	Consolir from Pintit and lose A security			80.56.940	55.45.554
	Amount required to be about for Companies				36.43,524
	Lass. Amount expended during the year			87.66.271	47,09,270
				(20,51,399)	(2,95,960)
F	rofit & Loss Account		12	1,12,71,712	80,56,840
	alance as at the beginning of the year				
: //	dd Profit for the woor			1.80,45,86,676	1.49.36.30,671
L.	PSS. Reserve for Corporate Social Responsibility E			38 72 63 882	31.57.18.169
	ropused Lindeng			(37.14.872)	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
L	ess Tax on proposed dividend			(2,12,700)	(44.13.316)
				(43.300)	(2.12,700)
				2.18.78,79.687	1,80,45,8E,676
Co	tipany Nas made a provision of Rx. 2.12,700 as shodond 姿 5% of paid as captal at parts 2007 of State Government. for the purionity sear.		100 YE 100	2,19,95,51,399	1,81,26,43,516
OCK.	2002 of State Government for the purposit year.	catt. / 8/44-7-3003-10/	2003 dated 11		The same of the sa

5.	LONG TRIPLE	21 813017 (Name)	31:00,3616 /Pubesco
	THE PROVISIONS		
	Provision for Lawre Enclishment		
	The state of the s	9.63.51±	8.03.672
6.	OTHER CURRENT LIABILITIES	9,63,512	8,03,672
	Statutory Liabilities		
	Expenses Payables	7.70.76.585	7.29.78.451
	Water and Sewar Tax	4E 46, 10, 115	29,58,66,500
	Municipal Tax	29.24.366	Transcon, and
	Creditors for expenses	30.69.863	24,11,509
	Income Received in advance	5,14,707	32,738
	Trade /Security Deposit Received	14,000	5.000
	Others	B,74,027	951.173
		4.97.250	1.93.059
	SHORT TERM PROVISIONS	53,95,77,043	47,32,38,842
	Proposed Dividend		-
	Corporate Dividend Tax	6.36 100	5,38,100
		1,29,900	1.12.953
20	FIXED ASSETS	7,58,000	7.52,053

Particulars		Gross Bloc	· k						
	N.E.	Addition	14.6	No. or	Deprociati to two			Wet Bi	ock
	01.94.2016 Repose	(Deductors). for the jour Places	31.03.17 Hupesti	91.0x3016	(Detactory)	HI SOL Fig.	At # 250317	As as an on-in-	Ac.d
I. Tangible Ass	ets		T-COME.	Fictions	Roper	200	Flores	Mores	21.00.18 Rigina
Prophet Land Léanahold Land fluidings Plant & Mischnely	3,73,13,138 3,00,000 18,43,10,567 2,14,74,939	58.15,000 45.20,062	4.31.29,135 3.56.000 18.40.10.007 2.51.82.490	1.34.67.000 1.46.23.621	29.09.412 25.03.664		1/63 70 501 1 65 97 272	4,31,28,136 2,00,500 16,76,40,060	3,72,13,13 3,00,00 17,34,56,88
intere & Finance	59,81,423	(8.11,50g) 3.70,421 (21,065)	13.30,738	44.58.342	55.40,4(1) (21.056)		09,72,747	85.90.216 13.02.500	74.78.92 16.83.41
Software	MEST T	2,47,972	2,47,572		44.753		0.000		
	24,90,88,633	1,09,62,415 (8.02,585)	21.67,09.901	1.25.45,752	95,63,694	-	41,753	2,03,719 22,12,19,631	22.02.34.368
Previous Year reehost land includ	24.72.83,595	21,85,3() (T,09,912)	2479030.034	288.72,837	78.53.168y 38,53.232 (1.77.807)	- 3	25.45.252	21.65.34,782	27,02,34,368

a Freehold land includes land development charges of Rs. 27, 47, 930.

investment in unquoted 200 fully paid up shares of Rs 100 each in Society (Bahy Uddesnya Bhulpurva Sansk Sahsan Sansi), Bana, Kanpur)

Less. Provision for loss of Investment 20,000 29,000 (20,000) (20,000) 10. LONG TERM LOANS & ADVANCES Unsecured, considered good Advances for Capital items Security Deposits 5,23,64,173 Earnest Money 3,07,52,565 2,70,37,060 Penalty recoverable 72,76,837 1.00 (03.453 Loans and advances 91,561 4.08.558 Unsecured, considered doubtful 2.09.999 1.86.420 Insurance claims receivables Penalty recoverable £32,638 5.32,630 Loans and advances 9,72,332 7,37,203 Less: Provision for Doubtlu Loans and Advances 4,83,445 5,70,016 (20.86.410) (18.89,867) 9,06,97,134 3,76,35,500

an

b. Cost of land arounded Ris 2,34,233, being cost of gift deed and other expenditure insured for land of Mahanager, Lucknow, gifted to Nigam by Nr. D. N.

A fease hold land located at vitage Paparsand. Disc. Goraktpur was afoled to Nigaro by District Administration at the year 2005-96. Since period of fease was not membrated at Khraum. The cost of this lease hold land is not depreciated. The cost of lease hold cand will be charged to Printl and Loss Account. at the time of transfer of pemerates of send to leaser NON CURRENT INVESTMENT

				CO T III	irrei pratistieu
- 2				21 83 2017	91/00/2019
1	OTHER NON-CURRENT AS	SSETS		(hous)	Firms
	Silver Trophy at cost				
				2,63,250	2,63,25
12	TRADE RECEIVABLES			2,62,250	7.63,25
	Outstanding for a period exceeding payment (Unsecured)	6 months from the date they a	were due for		
	Considered good				
	Considered doubthat			566,24,974	5.96,12.64
	Less: Provision for Doubtfull Decra.			10.60 (7.68)	9,60,93,150
	Other team			[10.60.67-683]	(9,60,60,46)
	Other trade receivables (Ultracurac Considered good	1)		5,66,24,974	5.86,17.840
	Commence good			EE 70 01 144	Secretary Secretary
				55,78,87,245 86,79,87,246	71,7X,66,025
	***************************************			The second secon	21,73,63,025
	The debtors amounting to Sta 88,207.12 Accordingly the amount of provision for c	(Previous Year: Rx.46,845.25) N	ave been witten off during the year	02.40,12,229	77,59,81,885
			o that instant.		
13.	CASH AND CASH EQUIVALE	ENTS			
	Cash in Hand				
	Balances with Banks			1,44,768	1.80.633
	in Current/ savings Accourss				
	in Fixed Deposit accounts			25.34.98.915	23,68,88,813
	- Meturing within 12 months			1701/22/1709/1	
	- Others			1.05,80,99,494	83,85,52,165
	w.vva			96.16.299	2.15,77,460
	Fixed Deposits include deposits worth Rs. is security against guarantees and depositely of the community of	3.25.73,074 (mercion year Paz a	EL SE ANA COMPANY	1.34.22,59,573	1,09,71,99,991
	in terms of Ministry of Corporate Affair (SBN) held and transacted during the	PHILOS (011) 08 11 2016 10 30 1	2.2016 is as under		Same regime
			Sens*	Other Denoncoation	Total
	Closing cash in hand as on 08.11.20	16	With the same	Notes	
- 5	Amount Withdrawm from bank		198000 00	57250.95	255250.95
4	*) Permitted receipts	3	0.00	916000.00	916000.00
8	Non Permitted receipts		0.00	283038.00	203038-00
1	Permitted payments		0.00	0.00	0.00
8	Non Permitted payments		0.00	1048895.00	1048895.00
6	Amount deposited in banks		9.00	0.00	0.00
	Closing cash in hand as an 30.12.201		198000 00	36770.00	233770.00
.1	HORT TERMS I CAN AND AND	r value of 500 and 1,000 moves Marit to	Official Na C C Server		171623.95
S	HORT TERM LOAN AND ADV	ANCES	1 NO. C. C. SHOVED THEO OF 11.20	79EL	
<	Insecured, considered good	THE PARTY OF THE P			
Ac	vance to Employees				
Pr	epaid expenses			58.27.225	49.90.000
Ba	lance with Government Authorities			57.68.711	47,65,131
Ot	hers Advancee			11,30,27,430	11:95:00.256
			500	7,29,866	12,70,764
D)	HER CURRENT			12,53,58,232	13,65,32,339
	THER CURRENT ASSETS				300000000
	form items in Hand			22-19-2015	
Acc	rued Interest on Fixed Deposits			15.63,386	19.91,867
				3.53.48,531	3.15,53,409
The	uniform items are issued to operation of financial year is reflected as Uniform	ill staff on cost basis and balls	and of the state of	4,09,11,917	3,35,45,275
end	of financial year is reflected as Unifor	m in-hand.	ou or even flams at the		

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Sana

FRINANCIC \*

PA 4,0/201				
Security services	16.	REVENUE CROW CREATION		
Security services			Colonia	100000
Technical services		- Security services		
PA 4,0/201			2.26.16.47.029	1.83.80.13.62
Revenue from services of security personnel includes devergit sprivices of Rs. 38.53.19.830		- 100 - 41 - 25 - 20 KGH	95.42,64.238	86,40,71,57
Commonitor   Com		AND	3.21,59,11,266	The second secon
The companies   The companie		Revenue from services of security personnial includes exempt services of Rs.39,53,19,830 (previous year: Rs.30,79,40,926)	-	
Interest from Banks   Interest from Others   Interest from Others from Others from Others from Others   Interest from Others	17.			
Material on stooms Task Refund   1.56   1.56     Profit on saile of Frieig Assets			8.79.67.065	7.38 (1.79)
Profit on sale of Fluid Assetti   Labititises from some to longer required written back   25,75.46   126,54			4,280	5.820
2000   2000				
Common   C			9,339	
Direct Non-appearating Income   15.94.94   29.77.57   71.26.034		Rent	25.74,843	
### Prior Period Adjustments (prec) ***		Other Non-payment income	36.96.684	
### PRINCASE BENEFIT EXPENSES  Operational Skaff  Satary  Bonus  Gratury  Bonus  Gratury  Group Insurance Workmen Compensation  Ex-Grants  Labour Werfane Fund Infests was a bease Staff Werfane  Administrative Staff  Satary  Distance Fund Infests was a bease Labour Werfane Staff  Satary  Distance Fund Infests was a bease Labour Werfane Staff  Satary  Distance Fund Infests was a bease Infest Infest was a bease Infest was a bease Infest Infest was a bease Infest was a bease Infest was a bease Infest was a bease Infest Infest was a bease Infest was a bease Infest was a bease Infest Infest was a bease Infest was a			67,636	
Salary   S		Continued voluments (see )	100000000000000000000000000000000000000	12,50,338
Salary   S	18.	EMPLOYEE BENEFIT EXPENSES	9,43,19,781	1,32,43,348
Serus   2.57,94,79,807   2.31,83,31,854   32,67,71,72   2.20,25,145   32,00,25,145   32,00,25,145   32,00,25,145   32,00,25,145   32,00,000   32,000				
			2670470000	
Samp				
Ex-Gratia   99,27,690   27,0000		A CONTRACT OF THE PROPERTY OF	2.000	
Labour Welfare Fund   Rete were research   29,50,000   27,50,000   10,000		Sadup Interrance: Workmen Compensation	the second second second	
Incurritives				
Training Expenses Staff Welfare 175.125 Staff Welfare 175.125 Staff Welfare 175.125 Staff Welfare 175.125 Administrative Staff Salary Crathify paid: Contribution to Gratuity Trust flowers to sever flowers				
Staff Welfare 14.555 1.77.542  Administrative Staff 2.79.03.37.284 2.4495.54.829  Administrative Staff 2.79.03.37.284 2.4495.54.829  Gratuity paid Contribution to Gratuity Trust (fine real y new) 5.79.56.501 5.27.19.450  Group Insurance/ Workmen Compensation 75.905 34.378  Employers Contribution towards EPF (fine real y new) 42.91.271 20.51.435  Employers Contribution towards EPF (fine real y new) 42.91.271 20.51.435  Employers Contribution towards EPF (fine real y new) 42.91.271 20.51.435  Employers Contribution towards EPF (fine real y new) 42.91.271 20.51.435  Staff Welfare 41.95.53 39.00.005  Remunication Allowances to Directors 16.90.000 18.91.694  As per agreement insecuted between Negam and Brandua Hindu University. Variances for creating a welfare fund for of service charge is paid to Chief Proctor, Sanatura Hindu University, Variances for creating a welfare fund for the fine real fine real for the fine real fine real for the fine real for the fine real fine real for the fine real fine real for the fine real fine real fine real fine real for the fine real fine r				
Administrative Staff Salary  Gratuity paid Contribution to Gratuity Trust (fine real y server)  Gratuity paid Contribution to Gratuity Trust (fine real y server)  Gratuity paid Contribution to Gratuity Trust (fine real y server)  Gratuity paid Contribution towards EPF (fine real y server)  Employers Contribution towards EPF (fine real y server)  Staff Welfare  Remuneration/ Allowances to Directors  As per agreement executed between Nigare and Bonalas Horidu University, Variances (an accounted to 35 to 45.79.9.86)  As per agreement executed between Nigare and Bonalas Horidu University, Variances for capacity of service charge is paid to Chief Proctor, Barairas Hinhu University, Variances for capacity of service charge is paid to Chief Proctor, Barairas Hinhu University, Variances for capacity as welfare fund for welfare of security personnel deployed in the university  The Corporation has year a sum of Re-42.11,731.00 (provious year Rs 20.51,435) to Life insurances Corporation towards contribution to U.P. Purve Garce Karpan Nigare Employees Country Trust.  Etripinyee Benetic Expenses of Commiscinal Blaff does as an include Employees Country Trust.  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on languite asseets  Deprication on languite asseets  Operational Expenses  Wring Charges of Vehicle  Damages, Penalty and Compensations  Security Maintenance  10,50,165  2350,684				200000000000000000000000000000000000000
Salary  Cirabity paid: Contribution to Gratury Trust   Minimum view   1.79.58.601   5.31.19.490   Group Insurance/ Workmen Compensation   42.11.731   20.51.435   Employers Contribution towards Epp. (Minimum view)   75.006   54.378   Staff Weither   41.96.531   39.30.816   Remuneration/ Allowances to Directors   16.00.310   8.96.64   18.83.274   11.07.284   4.97.9.683   4.62.38.137   2.60.06.65,847   2.50.90.22.165    As per agreement insecuted between Nigam and Bonarias Hindly University, Variances, amount equivalent to 336   of service charge is just to Colled Producy, Banarius Hindly University, Variances for creating a weifanc fund for weifanc of security personal employers in the university, Variances for creating a weifanc fund for weifanc in security expenses of security personal employers in the university, Variances for creating a weifanc fund for complete security and application towards expenses of Countribution to U.P. Purus Service Malyan Nigam Employees Grashly Trust.  Employee Benefit Expenses of Coperational Staff does rull include Employees Grashly Trust.  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on tampible assets  Deprication on tampible assets  Deprication on integritide assets  Operational Expenses  Mining Charges of Vehicle  Damages, Penalty and Compensations  Socurity Mathatonance	90			
Salary  Cratuity paid: Contribution to Gratuity Trust   Miles residence   1,23,68,69   5,21,19,490   Group Insurance Workmen Compensation   42,11,731   20,51,435   Employers Contribution towards EPF (Internet Years)   75,005   54,370   Staff Welfare   419,531   33,00,005   Remuneration/ Allowances to Directors   14,00,310   1,94,694   Remuneration/ Allowances to Directors   1,00,310   Remuneration/ Allowances   1,00,310   Remunerati		dministrative Staff	2,79,03,37,264	2,44,95,54,829
Creaturity paid: Contribution to Gratuity Trust   Section   Sectio				
Employers Contribution forwards EPP Previous Y 5806 34.371  Employers Contribution forwards EPP Previous Y 5800 44.273.33.30.000  End Note the Contribution forwards EPP Previous Y 5800 44.273.33.30.000  Remunication Allowances to Directors 16.00,000 18.91.694  As per agreement issued deletwent Nigam and Bona's Hondy University. Variances, amount equivalent to 356.  4.5.729,863 4.5238,137  2.56.00.61,847 2.50.00.27,165  As per agreement issued between Nigam and Bona's Hondy University. Variances, amount equivalent to 356.  as per agreement issued between Nigam and Bona's Hondy University. Variances in constitute to 356.  The Corporation has paid a sum of Re.42.11,731.00 (provious year Rs.20.51,435) to Use Insurance Corporation towards contribution to U.P. Purva Sarvie Kalyan Nigam Employees Ground Fund.  Ethiologie Benefit Expenses of Operational Staff does not include Employees Ground Fund.  Ethiologie Benefit Expenses of Operational Staff does not include Employees Ground Fund.  Ethiologie Benefit Expenses of Operational Staff does not include Employees Ground Fund.  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on tangible assets  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on including bits assets  OTHER EXPENSES  Operational Expenses  Hiring Charges of Vehicle  Daminages, Penalty and Compensations  50.01.072 91.50.094  Security Mathteriance		59 to 19 to 20 to 19 to 20	4,79,58,631	5.21.19.490
Employers Contribution towards Epp. Privationary tensor   41,95,53   33,0,005   Staff Weitland   14,00,310   18,93,541   Remarkation/ Allowances to Directors   14,00,310   18,93,541   18,93,214   11,07,244   6,97,29,863   6,92,9,863   6,92,9,863   2,66,00,84,347   2,56,99,27,665   As per agreement issecuted between Nigam and Bona'ss Hontu University. Variances, amount equivalent to 3%, verification change is paid to Chief Proctor. Benation Hontu University. Variances for creating a weifforc found for verification has paid a sum of Re-42,11,731,00 (provious year Rs-20,51,435) to Use insurance Comparation towards certification fo U.P. Purva Sainie Kalyun Nigam Employees Groundy Frust.  Employee Benefit Expenses of Contrational Staff does not include Employer's contribution towards Provident accounted separatory and paid to Government authorities.  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on tangible asserts  Deprication on intemptite asserts  OTHER EXPENSES  Operational Expenses  Hring Charges of Vehicle  Damages, Penalty and Compensations  Security Mathteriance  10,50,186   21,50,864	0	Pour Insurance/ Workman Compensation	42,11,731	
Staff Welfare Remuneration/ Allowances to Directors  11,07,294 11,	E	Imployers Contribution travents Eige (New roles)	75,606	
As per agreement issecuted between Nigam and Bonarias Hindu University. Variances, amount equivalent to 3% service charge is paid to Chief Proctor. Banarias Hindu University. Variances for creating a wefface of security personal deployed in the university.  The Corporation have good a sum of Re.42.11.731.00 (provious year Rs.30.51.435) for Life insurance. Corporation several contribution to U.P. Purva Sank Kalvan Nigam Employees Groubly Trust.  Elitationed Benatic Expenses of Operational Blaff does not include Employees Groubly Trust.  Elitationed Benatic Expenses of Operational Blaff does not include Employees Groubly Trust.  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on tangible assets  Deprication on intengible assets  Deprication on intengible assets  OTHER EXPENSES  Operational Expenses  Hring Charges of Vehicle  Damages, Penalty and Compensations  Security Maintenance  10.50.165  23.50.854	S	laff Welfere	41.59.531	39.30.87E
As per agreement issecuted between Nigam and Bonarias Hindu University. Variances, amount equivalent to 3% service charge is paid to Chief Proctor. Banarias Hindu University. Variances for creating a wefface of security personal deployed in the university.  The Corporation have good a sum of Re.42.11.731.00 (provious year Rs.30.51.435) for Life insurance. Corporation several contribution to U.P. Purva Sank Kalvan Nigam Employees Groubly Trust.  Elitationed Benatic Expenses of Operational Blaff does not include Employees Groubly Trust.  Elitationed Benatic Expenses of Operational Blaff does not include Employees Groubly Trust.  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on tangible assets  Deprication on intengible assets  Deprication on intengible assets  OTHER EXPENSES  Operational Expenses  Hring Charges of Vehicle  Damages, Penalty and Compensations  Security Maintenance  10.50.165  23.50.854	R	emuneration/ Allowances to Directors	14,00,910	3.94,664
As per agreement associated between Nigam and Bonarda Hindu University. Variances, amount equivalent to 3% service charge is paid to Chief Proctor. Banatiss Hindu University. Variances for creating a welfane fund for welface of security personal applying in the university. Variances for creating a welfane fund for Corporation has paid a sum of Re.42.11,731.00 (provious year Rs.30,51,435) to Life insurance.  Etratogue Beneti Expenses of Commissional Staff does not include Employees Contuty Trust.  Etratogue Beneti Expenses of Commissional Staff does not include Employee's convibution towards Provident secondaries to whom their services were provided. The amount as micropersol is secondaried separately and paid to Government authorities.  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on integrible assets  Deprication on integrible assets  OTHER EXPENSES  Operational Expenses  Hring Charges of Vehicle  Damages, Penalty and Compensations  Security Maintenance  286.00.50.50.50.50.50.50.50.50.50.50.50.50.			18.83;274	11,07,294
As per agreement associated between Nigarn and Bonarias Hindu University, Varianasis, amount equivalent to 356 service charge is paid to Chief Procley. Banarias Hindu University. Varianasis for creating a welfare fund for services deployed in the university.  The Corporation has paid a sum of Re.42.11,731.00 (psterious year Rs.30,51,435) for Libi Insurance.  Etratoyee Benefit Expenses of Operational Staff does not include Employees Contuly Durat.  Etratoyee Benefit Expenses of Operational Staff does not include Employees Contuly Durat.  Etratoyee Benefit Expenses of Operational Staff does not include Employees Contuly Durat.  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on tangible assets  Deprication on intergible assets  OTHER EXPENSES  Operational Expenses  Hring Charges of Valuate  Damages, Penalty and Compensations  Security Maintenance			The second secon	
The Corporation has paid a sum of Re.42.11,731.00 (provious year Rs.30,51,435) to Life insurance Corporation has paid a sum of Re.42.11,731.00 (provious year Rs.30,51,435) to Life insurance Corporation towards nontribution to U.P. Purva Social Katyan Nigara Employees Consuly Trust.  Employee Benefit Expenses of Operational Staff does not include Employees Consuly Trust.  Fund, which is calamed from clients to whom their services were provided. The amount as recovered in  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on tangible assets  Deprication on intengible assets  OTHER EXPENSES  Operational Expenses  Hing Charges of Vehicle  Damages, Penalty and Compensations  Security Maintenance	: As	SET ASSESSMENT INSPECTAGE Follows \$1	2.86.00,66,947	2,50,98,22,165
Etratoyee Benefit Expenses of Operational Blaff does not include Employer's committuous towards Provident accounted separately and paid to Government authorities.  DEPRECIATION AND AMORTIZATION EXPENSES  Deprication on tampible assets  Disprication on integrible assets  OTHER EXPENSES  Operational Expenses  Hing Charges of Vehicle  Damages, Penalty and Compensations  Security Maintenance				
Employee Benefit Expenses of Operational Staff does not include Employer's contribution fowards Providers Find, which is claimed from clients, to whom their services were provided. The amount as incovered in  DEPRECIATION AND AMORTIZATION EXPENSES Deprication on tangible assets Disprication on intergible assets  OTHER EXPENSES Operational Expenses Hing Charges of Vehicle Damages, Penalty and Compensations Security Maintenance	Th Ca	6. Corporation has paid a sum of Rs.42.11,731.00 (provious year Rs.30.51,435) to Life insurance reporation towards contribution to U.P. Purus Servis Kulyan Nigain Employees Cristaly Tried.		
Deprication on tangible assets	Elf Fail	pitoyee Benefit Expenses of Operational Staff does not include Employer's contribution towards Providers. nd. which is cliented from clients, to whom their contribution towards Providers.		
Deprication on tangible assets	DE	PRECIATION AND AMORTIZATION EXPENSES		
Deprication on Intergrate assets   40.51.437   58.50.232	De	Prication on langible assets		
OTHER EXPENSES         56,36,190         58,59,232           Operational Expenses         Hring Charges of Vehicle         96,36,372         91,89,029           Damages, Penalty and Compensations         96,30,372         91,89,029           Security Maintenance         16,50,186         23,50,854	Dep	pricetion on intergible assets		58:50.232
Operational Expenses Hing Charges of Vehicle Damages, Penalty and Compensations Security Maintenance  0 16.50.186 23.50.864	200	Tipp puppers	The second secon	58,59,232
Hiring Charges of Vehicle 98.30.372 91.99.029 Damages, Penalty and Compensations 98.30.372 91.99.029 Security Maintenance 98.30.372 23.50.854		\$P\$(10)(10)(10)(10)(10)(10)(10)(10)(10)(10)		- Contracting
Damages, Penalty and Compensations 98.36.372 91.99.029 Security Maintenance 16.50.186 23.50.854				
Damages, Penalty and Compensations 98.36.372 91.09.029 Security Maintenance 16.50.186 23.50.854			92020001	
Security Maintenance 10.00,186 23.50,854	Dan	higes. Penalty and Compensations		91,69,029
THE PARTY OF THE P	Sec	urity Maintonance		23.50,854
Labour License Fees 189319 2,01,517	Lab	our License Fees	1,89,319	2,01,517

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16.50,186 23.50,884 1.89.319 2,01.517 12.231 19.980 1,16.82.106 1,17,41.386



		2018-07	3015-19
	Administrative Expenses	Figure	Pidest
	Advertisement		1-9-11
	Bank Charges	6.78.362	7 16000
	Electricity Charges	4.46,733	9.64,6
	Rent	21.98.660	4,06,8
	Insurance		20,70.6
	Professional Fees.	20,60,708	19.54,5
		(5.718	410
	Vehicle Running & Maintenance	20.74,563	33.21.98
	Travelling and Conveyence	9,90,959	10,75.21
	Telephone Expenses	36.84.163	32.89.66
	Legal Expenses	E16,272	8.34.99
	Office Maintenance	4.21.786	16487
	Printing and Stationary	17.96-588	17.7630
	Postage and County	11,84,018	16.50.61
	Repairs and Maintenance	5.38,978	4.68.073
	Entertainment	15.75.652	
	Business Promotion	2,72,322	4,99,90)
	Computer Maintenance		2,44,117
	Contractor in a contractor in	6,35,412	7,36,444
	Generator Running and Maintenance	8.30,600	5,75,670
	Rord, Rates and Taxes (Nature on a Vision)	2,04,812	2,17,719
	Hiring Charges of Vehicle	35.44,138	21.57.962
	Misoplaneous Expenses	1,90,289	6,32,517
	Bad and Doubtful Debts & Advances	6.85.549	4,13,116
	interest on late deposit of Service Tax/ EPF	1,51,92,655	1.66.32.989
	Service Tax	897.304	
	Auditors Remuneration their rate to tensor	20,706	1.12,452
	Assistance to Ex-servicemen and Words	3,45,440	86,490
	Losa on sale of Fixed Assets		2,92,800
		6.65.000	11.95.000
	Prior Period Adjustments (net) (**** *** * scise	12,250	4.113
	Corporate Social Responsibility Expenses	7.50.766	
		20,51,299	2,95,950
		4,51,19,919	4,22,16,594
á	Rent, Rates and Taxes include	5,88,62,027	5,39,57,910
	Rs 3.52.106.45 towards municipal tax on corporate office building of Nigam for earlier years as assessed by Lucknow Municipal Corporation on 16.10.2017.  Rs 29.20.306 towards Visiter and Sewer Tax for the financial years 2011-12 to 2016-17 as assessed by Jel Kel Vibriag, Lucknow Mapar Nigam on corporate effects before a Marian and Control of the C		
	and the property of the party of the same on 10 11 3017		
b	Auditors Remuneration is comprises of		
	Statutary Audit Fee		
	SOME CONTROL AND ADMINISTRATION OF THE PROPERTY OF THE PROPERT		
	Tax Audit Fee	1,41,600	1.18.000
	Tax Audit Fee Internal Audit Fees	1.41,600 23.600	1,18,000
	Tax Audit Fee Internal Audit Fees		23,000
	Tax Audit Fee Internal Audit Fees Reimbursement of expenses	23,600	
	Tax Audit Fee Internal Audit Fees Reimbursement of expenses	23.600 3.68.740 11.600	23,000 1,51,800
	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods eductments includes	23,630 3,68,740	23,000
	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods edjustments includes Prior period moome	23,600 3,68,740 11,500 3,45,448	23.000 1.51.000 2.92.800
	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods eductments includes	23,600 3,68,740 11,500 3,43,440 5,58,361	23,000 1,51,800 2,92,800 51,36,048
	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods edjustments includes Prior period expenses	23.600 3.68.740 11.500 3.43,443 5.58,361 13.17,127	23.000 1.51.800 2.92.800 51.36,048 38,57,710
83	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods edjustments includes Prior period income Prior period expenses Earning per Share (EPS)	23,600 3,68,740 11,500 3,43,440 5,58,361	23,000 1,51,800 2,92,800 51,36,048
	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) by the period after taxafree	23,600 3,68,740 11,500 3,45,443 5,58,361 13,17,527 (7,58,766)	23.000 1.51.800 2.92,800 51.36,048 36,87,716 12,50,338
	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Fourty Shares automatics	23,600 3,68,740 11,500 3,45,443 5,58,361 13,17,127 (7,50,766) 38,72,63,862	23,000 1,51,800 2,92,800 51,36,048 36,87,716 12,50,338 31,57,18,189
	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1)	23,600 3,68,740 11,500 3,45,448 5,58,361 13,17,527 (7,50,766) 38,72,63,862 42,540	23,000 1,51,800 2,92,800 51,36,048 38,87,710 12,50,338 31,57,18,169 42,540
	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share () Basic and Diluted agmins per above.	23,600 3,68,740 11,500 3,43,448 5,58,361 13,17,127 (7,58,766) 38,72,63,862 42,540 100	23,000 1,51,800 2,92,800 51,36,048 36,57,715 12,50,338 31,57,18,169 42,540 100
	Tax Audit Fee Internal Audit Fees Rembursement of expenses  Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS)  Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (*)  Basic and Diluted earning per share Contingent liabilities	23,600 3,68,740 11,500 3,45,448 5,58,361 13,17,527 (7,50,766) 38,72,63,862 42,540	23,000 1,51,800 2,92,800 51,36,048 38,87,710 12,50,338 31,57,18,169 42,540
1 0 0	Tax Audit Fee Internal Audit Fees Rembursement of expenses  Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Under contractual obligations for earlishers or earlishers or earlishers or earlishers or earlishers.	23,600 3,68,740 11,500 3,43,448 5,58,361 13,17,127 (7,58,766) 38,72,63,862 42,540 100	23,000 1,51,800 2,92,800 51,36,048 36,57,715 12,50,338 31,57,18,169 42,540 100
1 0 0 0	Tax Audit Fee Internal Audit Fees Rembursement of expenses  Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Under contractual obligations for satisfactory performance of services  Index contractual obligations for satisfactory performance of services	23,600 1,68,740 11,500 3,45,440 5,58,361 13,17,27 (7,50,766) 31,72,63,887 42,540 100 9,103,52	23,000 1,51,800 2,92,800 51,38,048 36,57,715 12,50,338 31,57,18,169 42,540 100 7,421,68
000	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Under contractual obligations for satisfactory performance of services Index contractual obligations for satisfactory performance of services Index contractual obligations for satisfactory performance of services	23,600 1,68,740 11,500 3,43,440 5,58,361 13,17,127 (7,50,766) 38,72,63,887 42,540 100 9,103,52	23,000 1,51,800 2,92,800 51,38,048 38,57,715 12,50,338 31,57,18,169 42,540 100 7,421,68
000000000000000000000000000000000000000	Tax Audit Fee Internal Audit Fees Rembursement of expenses  Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Inder contractual obligations for satisfactory performance of services Inder contractual obligations in favour of clears Inder contractual obligations in favour of clears Inder contractual obligations as security deposit Security deposit designant for related.	23.600 1.68.740 11.500 3.43,440 5.58,361 13.17,127 (7.50,766) 31.72,63.887 42.540 100 9.103.52 8.28,77,074 23,64.923	23,000 1,51,800 81,38,048 36,57,710 12,58,338 31,57,18,169 42,540 100 7,421,68 241,96,424 28,51,755
00000	Tax Audit Fee Internal Audit Fees Rembursement of expenses Prior Periods edjustments includes Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Under contractual obligations for satisfactory performance of services a Gustantes issued by Banks in favour of clears Index periods and the clear as security deposit Security deposit deducted by clearts Contributed by ex-employees tracers dues of earlies Clears retend by ex-employees tracers dues of earlies Clears retend by ex-employees tracers	23.600 1.68.740 11.500 3.43,440 5.58,361 13.17,127 (7.50,766) 31.72,63.887 42.540 100 9.103.52 8.28.72,074 23.64.923 2.88.36,772	23,000 1,51,800 81,36,048 36,57,710 12,54,338 31,57,18,169 42,540 100 7,421,68 241,96,424 28,51,755 2,51,73,752
i de la bella bell	Tax Audit Fee Internal Audit Feen Rembursement of experisee  Prior Periods edjustments includes Prior period arcome Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Inder contractual obligations for satisfactory performance of services I Clustentes issued by Banks in favour of clearies Country deposit deducted by claims Security deposit deducted by claims Javis related by ex-employees towards dues of salery, bonus and gretisty and awarded against the Company y labour other courts. The Company has preferred appeals against these orders and has not acknowledged se amount of awards as liability.	23.600 1.68.740 11.500 3.43,440 5.58,361 13.17,127 (7.50,766) 31.72,63.887 42.540 100 9.103.52 8.28,77,074 23,64.923	23,000 1,51,800 81,38,048 36,57,710 12,58,338 31,57,18,169 42,540 100 7,421,68 241,96,424 28,51,755
to the second se	Tax Audit Fee Internal Audit Feen Rembursement of experisee  Prior Periods edjustments includes Prior period income Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Index contractual obligations for satisfactory performance of services Index related with the client as security deposit Society deposit deducted by clients Claims related by ex-employees towards dues of satery, bonus and gretisty and aworded aparist the Company of about other courts. The Company has preferred appeals against these orders and has not acknowledged mount of interest payable on delayed premises of beauty and aworded aparist the Company or amount of awards as liability.	23.600 1.68.740 11.500 3.43,440 5.58,361 13.17,127 (7.50,766) 31.72,63.887 42.540 100 9.103.52 8.28.72,074 23.64.923 2.88.36,772	23,000 1,51,800 81,36,048 36,57,710 12,54,338 31,57,18,169 42,540 100 7,421,68 241,96,424 28,51,755 2,51,73,752
THE CUST OF A CO	Tax Audit Fee Internal Audit Feen Rembursement of expenses  Prior Periods edjustments includes Prior period income Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Index contractual obligations for satisfactory performance of services Index contractual obligations for satisfactory performance of services Index contractual obligations for satisfactory performance of services Index portractual obligations for satisfactory performance of services Index performance of services Index retired by expensive the client as security deposit Socurity deposit deducted by clients Items retired by expensives towards dues of satery, bonus and gretisty and awarded against the Company of about other courts. The Company has preferred appeals against these orders and has not acknowledged and amount of awards as liability.  Incompany's request for waver of interest. Managed Research for services are properly to a propary's request. The waver of interest Managed Research for services are serviced appears against these orders and has not acknowledged propary's request. To waver of interest. Managed Research	23.600 1.68.740 11.500 3.43,440 5.58,361 13.17,127 (7.50,766) 31.72,63.887 42.540 100 9.103.52 8.28.72,074 23.64.923 2.88.36,772	23,000 1,51,800 81,36,048 36,57,710 12,58,338 31,57,18,169 42,540 100 7,421,68 241,96,424 28,51,755 2,51,73,752
THE CUST ACCUST ACC	Tax Audit Fee Internal Audit Feen Rembursement of experisee  Prior Periods edjustments includes Prior period arcome Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Inder contractual obligations for satisfactory performance of services I Clustentes issued by Banks in favour of clearies Country deposit deducted by claims Security deposit deducted by claims Javis related by ex-employees towards dues of salery, bonus and gretisty and awarded against the Company y labour other courts. The Company has preferred appeals against these orders and has not acknowledged se amount of awards as liability.	23.600 1.68.740 11.500 3.43,440 5.58,361 13.17,127 (7.50,766) 31.72,63.887 42.540 100 9.103.52 8.28.72,074 23.64.923 2.88.36,772	23,000 1,51,800 81,36,048 36,57,710 12,58,338 31,57,18,169 42,540 100 7,421,68 241,96,424 28,51,755 2,51,73,750 11,80,866
THE CUST OF ACT	Tax Audit Fee Internal Audit Feen Rembursement of expenses  Prior Periods edjustments includes Prior period income Prior period income Prior period expenses  Earning per Share (EPS) Profit (Loss) for the period after taxation Weighted average number of Basic Equity Shares outstanding Face value of per share (1) Basic and Diluted earning per share Contingent liabilities Index contractual obligations for satisfactory performance of services Index contractual obligations for satisfactory performance of services Index contractual obligations for satisfactory performance of services Index portractual obligations for satisfactory performance of services Index performance of services Index retired by expensive the client as security deposit Socurity deposit deducted by clients Items retired by expensives towards dues of satery, bonus and gretisty and awarded against the Company of about other courts. The Company has preferred appeals against these orders and has not acknowledged and amount of awards as liability.  Incompany's request for waver of interest. Managed Research for services are properly to a propary's request. The waver of interest Managed Research for services are serviced appears against these orders and has not acknowledged propary's request. To waver of interest. Managed Research	23.600 1.68.740 11.500 3.43,440 5.58,361 13.17,127 (7.50,766) 31.72,63.887 42.540 100 9.103.52 8.28.72,074 23.64.923 2.88.36,772	23,000 1,51,800 51,36,048 36,57,715 12,50,338 31,57,18,169 42,540 100 7,421,68 241,96,424 28,51,755 2,51,73,752 11,80,866

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#### 2016-17 2215-56 23. Litigations: Distance Claims against the Company not acknowledged as debt. There are some pending Aligation or disputes with clients and other stake horser. The claims are generally against the client (principal employer) and the Company is their party. In the opinion of management, there is ALL no financial impact and such labilities on this account, if any, are not ascertamable Impact of pending Higations on financial position in financial statements 24. Provision for locome Tax:

Since the company is availing exemption under section 10(26868) of the Income Tax Act, 1961, from Assassment Year 2004-05, no provision of Income too has been made. Accordingly, A5-22' Accounting for Taxos on Income is not applicable.

#### 25. Segment Reporting :

The Company is principally engaged in the business of rendering security and technical services, which come under a single business segment. The Company is also not rendeling any services outside india, hence geographical segment is also not applicable. Hence disclosure of segment waste reporting as per Accounting Standard "17" is not applicable.

#### 26. Related Party Disclosures :

As per Accounting Standard 18 "Related Party Disclosure", no disclosure is required in the financial statement of state-controlled enterprises as regard to related party relationship with other state controlled enterprises and transactions with such enterprises. Details portaining to other parties are as

# A. Details of Related Parties:

# 1. Key Management Parsonel (KMP)

Name Brig R.D. Singh (Resd.) Sri Sandeep Kumar Singh Sri Ram Bahactur Mat Gen. Sanjaya Saran (Resd.) Col. S. K. Tiwan (Resd.) Brig. Amurya Mchan (Resd.) Mr. Rakesh Krisma Mr. Chandra Shekhar Banaudha	Melatoriship Chairman Vice Chairman Vice Chairman Managing Director Managing Director Director Director	7# 17:03:2017 T# 25:05:2016 Dince 25:05:2016 #I 17:03:2017 Since 15:09:2016 T# 14:09:2016
Mr. Amrendia Bahadur Singh Mr. Maheridia kumar Mrs. Anandeshvary Awasthi	Director Director Director	T8 17 03,2017 T8 31 03,2017
Besides above Principal Secretary Con-		T# 15-12.2016

Besides above, Principal Secretary, Social Welfare, Principal Secretary, Finance and Principal Secretary, U.P. Government and Director General Resemberert, Central Comand are also designated mambers of Board of Directors of the Company

# B. Transactions with the Related Parties

#### Remuneration paid

Brig R.D. Singh (Retd.)	
Mr. Sandeep Kumar Singh	5.62.258
Mr. Ram Behadur Yeday	1.75 000
Met Gert Sanjaya Saran ( Retd.)	2.32,581
Entertainment allowance paid	8.99,435
Maj Gen Sanjaya Saran ( Reld.)	
Cel. S. K. Tiwan (Reld.)	57.333
Travelling and conveyance Expenses	27,667
Brig. R.D. Singh ( Retd.)	
Mr. Sandeep Kumar Singh	69,516
Mr. Ram Bahadur Yadav	10.96.942
Mr. Anvenora Bahadur Singh	3.500
Mej Gen Sanjaya Saran ( Retd.)	14.643
Planton and a second a second and a second a	32.315

### Disclosures in Accordance with Revised Accounting Standard 16 on "Employee benefits" Defined Contribution Plan

The contribution to Employees Provident Fund and Employee's Pension Scheme, 1995, pertaining to Administrative staff are deposited

service authorises and minified to t		the same of the same and a same and a same a	re-deposited
Employer's Contribution to Provident Fund Employer's Contribution to Employees' Per Employer's Contribution to Employees' Stat The above figures do not include contribute.	Bion Scheme, 1995	12.64.357 29.75.174	10,79,814 24,52,913 No



# U.P. PURVA SAINIK KALYAN NIGAM LIMITED

# Notes to Financial Statements

There are no Micro, Smell and Medium Emergrases, to whom the Company owes dues (Previous year: Rs. No), which are outstanding for more than 45 days as at 31st March, 2017. This information, as required to be disclosed under the Micro, Small and Medium Enterprises Development Act 2000, has been determined to the extent such parties have been identified on the basis of information

#### 29. Impairment Loss

The assets of the company include assets such as the building. EDP equipment's, furniture fixture, electronic equipment etc. and characteristics of these assets are such that they do not penerate separate cash inflows independently, hence recoverable amount of an individual assets can not determined unless management decides to dispose off the assets

There was no impairment loss on Fixed Assets on the basis of review carried out by the management in accondance with Accounting Standard 19 as at 31st March, 2017

#### 30. Corporate Social Responsibility

The Company has formed a Corporate Social Responsibility Committee and also formed a CSR Policy in accordance with Schedule VIV of the Companies Act, 2013. In compliance of CSR scheme decided by the CSR committee, the Company is in process of identifying the areas and schemes for implementation.

- Gross amount required to be spent by the Company during the year on CSR Activities

57.67.275 47.09.21tl

- Commutative amount required to be spent by the Company on CSR Activities

1.41.19,071 83,51,860

- Amount spent during the year on CSR Activities

295980

FRN 021070

- 31. Though not confirmed by respective parties and hence not reconciled, the balance in debtors, creditors, loans and advances, security deposit accounts are in the opinion of the management are true and correct and realizable/ payable as the case may be to the extent shown in the ordinary course of business. Minor adjustments, if any, which may be necessitated, shall be made as and when
- 32. Figures have been rounded off to the nearest rupee, this may have given rise to minor discrepancies between total and the constituent
- 33. The Company has regrouped and reclassified the figures of previous year to make comparable with figures in the current year.

Avisource Offices

Lt Cet S Reg (Reid) Asst. Conuns Manager

For and on behalf of the **Guard** 

Per our report of even date

Januar A. R. Goel

YEM: VSM Managing Crimina

(CN Ven./gr451207) for wet on behalf of

Harris

App Goel & Co. Chartered Auspertones CWYNN MIGHT