

# SNC & ASSOCIATES

Chartered Accountants

## Independent Auditor's Report To the Members of Nathmall Girdharilal Steels Limited

### Report on the Financial Statements

We have audited the accompanying financial statements of Nathmall Girdharilal Steels Limited ('the Company') which comprise the balance sheet as at 31<sup>st</sup> March 2014, Statement of Profit & Loss and Cash Flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards referred to in sub section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This Responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinion

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

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- (i) In the case of the balance sheet, of the state of affairs of the Company as at 31<sup>st</sup> March 2014;
- (ii) In the case of the statement of profit and loss, of the **Profit** for the year ended on that date;
- (iii) In case of Cash Flow Statement, of the Cash flows for the year ended on that date.

## Report on Other Legal and Regulatory Requirement

1. As required by the Companies (Auditor's Report) Order, ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we enclose in the annexure a statement on the matters specified in paragraph 4 & 5 of the said order.
1. As required by section 227(3) of the Act, we report that :
  - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit ;
  - b. 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 subject to our comment given below and mentioned elsewhere in this report at appropriate places:
  - c. The Balance Sheet, 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 Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ; and
  - e. On the basis of written representations received from the directors as on 31<sup>st</sup> March 2014, and taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2014, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956



For **SNC & Associates**  
Chartered Accountants  
FRN : 328050E

**CA Abhishek Saraf**  
Partner  
Membership number : 305217  
Kolkata  
4 September 2014

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## ANNEXURE TO AUDITORS' REPORT OF NATHMALL GIRDHARILAL STEELS LIMITED

As referred to in Paragraph 3 of our report of even date: -

1. a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.  
  
b) The Company has a phased programme of physical verification of its fixed assets which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this programme all the fixed assets were physically verified by management during the year and no material discrepancies were identified during such verification.  
  
c) No substantial part of fixed assets has been disposed off during the Year therefore not affecting the going concern assumption.
2. The Company's stock consists of Land only hence neither the question of physical verification of stock nor the question of adequacy or reasonableness of the physical verification arises.
3. In our opinion and according to the information and explanations given to us, the Company has not taken any unsecured loan neither given any unsecured loans from / to companies, firms or other parties listed as per the register maintained under section 301 of the Companies Act, 1956..
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the Company and the nature of its business with regard to purchase of inventory, fixed assets and with regard to sale of goods. Further on the basis of our examination and according to the information and explanations given to us, we have neither come across nor we have been informed of any instances of major weakness in the aforesaid internal control system.
5. a) According to the information and explanation given to us and on the basis of our examination of records, in our opinion there were no transactions that need to be entered in the register maintained under Section 301 of the Companies Act, 1956.  
  
b) As the Company does not have any transactions made in pursuance of contract or arrangements to be entered in the register maintained under Section 301 of the Companies Act, 1956, the question of reasonableness having regard to prevailing market price does not arise.



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6. The Company has not accepted any Deposit from public falling under the provision of Section 58A and 58AA of the Companies Act, 1956 and the Companies (Acceptance of Deposits) Rule 1975.
7. In our opinion and as per the information and explanation given to us, the Company has an in-house internal audit system commensurate with its size and nature of its business.
8. The provision of maintenance of cost records is not applicable to the Company.
9. a) According to the Information & explanations given to us, the provisions of Employee's Provident Fund & Miscellaneous Provision Act, 1952 and Employees' State Insurance Scheme are not applicable to the Company for the year under review. In respect of the other statutory dues, the company is generally regular in depositing with appropriate authorities undisputed dues including income tax, trade license fee, municipal taxes, sales tax, and other local dues except **Listing Fees amounting to 95,797/-** which is payable for a period more than six months.  
  
b) The Company has a disputed liability towards Municipal Taxes for the Property situated at Howrah. A demand for a sum of Rs.7.06 lacs was raised against which a payment of Rs.3.00 lacs has been made. The Company has not recognized the liability in its books. The case is pending before the Calcutta High Court.
10. The company has not incurred any cash loss during the year.
11. According to the information and explanations given to us and on the basis of our examination of records, the Company during the year has not defaulted in repayment of dues to financial institutions.
12. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
13. The company is neither a chit fund company nor a nidhi / mutual benefit fund society, therefore, the provisions of clause 4(xiii) of CARO, 2003 are not applicable to the company.
14. The Company is not dealing or trading in shares, securities, debentures and other investments hence the provisions of clause 4(xiv) of CARO, 2003 are not applicable to the company.
15. According to the information and explanations given to us, the company has not given any guarantees against loans taken by other, from bank and financial institution during the year under reference.
16. The company has not obtained any term loans during the year under reference.

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17. The company has not raised any fund on short-term basis or long-term basis during the year under reference.
18. The company has not made any preferential allotment of shares during the year under reference.
19. The company has not issued any debenture during the year under reference.
20. The company has not made a public issue during the year under reference.
21. According to the information and explanations given to us and on the basis of the records of the Company examined by us, no fraud on or by the company has been noticed or reported during the year, nor we have been informed of any such case by the management.



For **SNC & Associates**  
Chartered Accountants  
FRN : 328050E

**CA Abhishek Saraf**  
Partner  
Membership number : 305217  
Kolkata  
4 September 2014



# Nathmall Girdharilal Steels Limited

Balance Sheet as at 31st March 2014

Particulars	Note No	Amount (Rs.)	
		As at 31st March 2014	As at 31st March 2013
<b>I EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	5,000,000	5,000,000
(b) Reserves and Surplus	3	92,167,617	65,678,629
<b>(2) Non-Current Liabilities</b>			
(a) Long Term Borrowings	4	21,191,399	20,966,262
(b) Deferred tax liabilities (Net)	5	100,863	77,897
(c) Other Long Term Liabilities	6	21,459,843	23,264,859
<b>(3) Current Liabilities</b>			
(a) Other current liabilities	7	262,192	1,646,782
<b>Total</b>		<b>140,181,914</b>	<b>116,634,429</b>
<b>II ASSETS</b>			
<b>(1) Non-current assets</b>			
<i>(a) Fixed assets</i>			
Tangible assets	8	3,060,762	3,026,412
(b) Non Current Investments	9	74,733,363	70,152,663
(c) Long term loans and advances	10	55,333,022	38,933,829
(d) Other Non Current Assets	11	80,900	52,914
<b>(2) Current assets</b>			
(c) Inventories	12	1,628,544	1,628,544
(c) Cash and cash equivalents	13	5,345,323	2,840,067
<b>Total</b>		<b>140,181,914</b>	<b>116,634,429</b>
<b>Significant Accounting Policies</b>	1		

As per our Report of Even date

The Notes Referred to herein form an integral part of the Financial Statements

For **SNC & Associates**  
Chartered Accountants



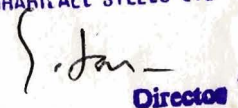
**CA Abhishek Saraf**  
Partner  
Membership No 305217  
FRN : 328050E

501, Ashoka House, 3A Hare Street  
Kolkata, 4th day of September 2014



FOR NATHMAL GIRDHARILAL STEELS LTD

Director



**Director**

FOR NATHMAL GIRDHARILAL STEELS LTD

Director



**Director**

# Nathmall Girdharilal Steels Limited

Statement of Profit & Loss for the year ended 31st March 2014

Particulars	Note No	Amount (Rs.)	
		As at 31st March 2014	As at 31st March 2013
<b>INCOME</b>			
I. Revenue from operations		-	-
II. Other Income	14	28,914,726	30,973,614
<b>III. Total Revenue (I + II)</b>		<b>28,914,726</b>	<b>30,973,614</b>
<b>EXPENDITURE</b>			
<i>IV. Expenses:</i>			
Employee benefit expense	15	84,600	84,600
Finance Costs	16	1,754,280	1,760,113
Depreciation and amortization expense	8	24,390	29,975
Other expenses	17	539,502	907,079
<b>Total Expenses</b>		<b>2,402,772</b>	<b>2,781,767</b>
V. Profit before exceptional and extraordinary items and tax (III-IV)		26,511,954	28,191,847
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		26,511,954	28,191,847
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		26,511,954	28,191,847
X. Tax expense:			
(1) Current tax expense for current year		-	-
(2) Deferred tax		22,966	(27,706)
XI. Profit(Loss) from the period from continuing operations (IX-X)		26,488,988	28,219,553
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		26,488,988	28,219,553
XVI. Earning per equity share:	20		
Basic & Diluted		37.81	40.28
<b>Significant Accounting Policies</b>	<b>1</b>		

As per our Report of Even date

The Notes Referred to herein form an integral part of the Financial Statements

For **SNC & Associates**  
Chartered Accountants



**CA Abhishek Saraf**  
Partner  
Membership No 305217  
FRN : 328050E  
501, Ashoka House, 3A Hare Street  
Kolkata, 4th day of September 2014



FOR NATHMAL GIRDHARILAL STEELS LTD

Director

*S. Jan*  
Director

FOR NATHMAL GIRDHARILAL STEELS LTD

Director

*Sajjan Mandal*  
Director



**NATHMALL GIRDHARILAL STEELS LIMITED**  
**Notes Forming part of Financial Statements**

**Note 1: Significant Accounting Policies**

**Basis of Accounting**

The accounts have been prepared in conformity to the generally accepted accounting principles as enunciated by the relevant authorities and are based on accrual basis of accounting.

**Fixed Assets**

Fixed assets are stated at historical cost inclusive of duties, taxes and incidental expenses related thereto less accumulated depreciation.

**Depreciation**

Depreciation on fixed assets have been charged at the rates specified in schedule – XIV of the Companies Act, 1956 (as amended) on Written Down Value method.

**Investments**

Long term investments are stated at cost. Current investments are stated at cost or net realizable value whichever is lower.

**Revenue Recognition**

Revenue has been recognized in accordance with the "Accounting Standard 9" on "Revenue Recognition" issued by the central Government, as per Companies (Accounting Standards) Rules, 2006

**Inventories**

Inventories are stated at Cost or Net Realizable value whichever is lower.

**Miscellaneous Expenditure**

Miscellaneous expenditure are amortized over a period of 5 years.

**Other Notes**

1. The Payment of Gratuity Act, 1972 is not applicable to the company for the year under review.
2. Provident Fund and Miscellaneous Provisions Act, 1952 is not applicable to the company for the year under review.





3. In the opinion of the Directors, Current assets, loans, advances and deposits do not have lesser realizable value than the value at which they have been stated in the Balance Sheet.

4. Contingent Liability not provided for in respect of :-

Municipal tax for which a demand for Rs.7.06 lacs was raised. The Company has paid Rs.3.00 lacs towards the same. The payment is treated as an advance and the balance amount is yet to be paid. The case is pending before Calcutta High Court.

#### 5. Taxation

**Current Tax :** Provision for tax has been made in accordance with the provisions of Income Tax Act, 1961.

**Deferred Tax :** Accounting for deferred tax has been done in accordance with Accounting Standard 22 issued by the ICAI, as per Companies (Accounting Standards) Rules, 2006

Particulars	Amount (₹) As on 31.03.2012	Charge / (Credit) during the year	Amount (₹) As on 31.03.2013
Written down value of the Assets (DTL)	(1,05,603)	27,706	(77,897)
<b>Total</b>	<b>(1,05,603)</b>	<b>27,706</b>	<b>(77,897)</b>

6. Previous year's figure have been regrouped and/or rearranged wherever required to make them comparable with current year's figure.



## Nathmall Girdharilal Steels Limited

Notes forming part of Financial Statements for the year ended 31st March 2014

	As at 31st March 2014 Amount (Rs.)		As at 31st March 2013 Amount (Rs.)	
<b>2. Share Capital</b>				
<b>Authorized Share Capital:</b>				
5,00,000 Equity Shares of Rs 10/- each	5,000,000		5,000,000	
<b>Issued, Subscribed &amp; Paid Up:</b>				
5,00,000 Equity Shares of Rs 10/- each fully paid up	5,000,000		5,000,000	
	5,000,000		5,000,000	
<b>2.1 The details of Shareholders holding more than 5% shares:</b>				
<b>Name of the Shareholder</b>	<b>No. of Shares</b>	<b>% held</b>	<b>No. of Shares</b>	<b>% held</b>
	NIL			
<b>2.2 The reconciliation of the number of shares outstanding is set out below:</b>				
<b>Particulars</b>	<b>No. of Shares</b>		<b>No. of Shares</b>	
Equity Shares at the beginning of the year	500,000		500,000	
Shares issued during the year	NIL		NIL	
Equity Shares at the end of the year	500,000		500,000	
<b>3. Reserves and Surplus</b>				
<b>3.1 General Reserves</b>				
Opening Balance	900,000		900,000	
Add : Additions / (deletions) during the year	-		-	
Closing Balance	900,000		900,000	
<b>3.2 Surplus / (Deficit) in Statement of Profit and Loss</b>				
Opening Balance	64,778,629		36,559,076	
Add: Profit / (Loss) for the year	26,488,988		28,219,553	
<b>Less: Appropriations</b>				
Tax Adjustments For Earlier Years	-		-	
Closing Balance	91,267,617		64,778,629	
<b>Total = 3.1 + 3.2</b>	<b>92,167,617</b>		<b>65,678,629</b>	
<b>4. Deferred Tax Liabilities (Net)</b>				
Related to Fixed Assets	77,897		105,603	
Add/(Less): Adjustments for the year	22,966		(27,706)	
	100,863		77,897	
<b>5. Long Term Borrowings</b>				
Other Loans from Bodies Corporate	21,191,399		20,966,262	
	21,191,399		20,966,262	
<b>6. Other Long Term Liabilities</b>				
Security Deposits against rented space	1,000,000		1,000,000	
Advance from Customers	15,975,000		17,065,016	
Advance against sale of Property	3,534,843		3,534,843	
Liabilities towards miscellaneous purchases / services	950,000		1,665,000	
	21,459,843		23,264,859	
<b>7. Other Current Liabilities</b>				
<b>Other Payables</b>				
Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)	88,955		182,991	
Liabilities towards miscellaneous purchases / services	173,237		124,291	
Rent Payable	-		1,339,500	
	262,192		1,646,782	
<b>8. Fixed Assets</b>				
<b>Tangible Assets</b>				
Owned by the Company (Net of Depreciation) (Details separately attached as per Annexure A)	3,060,762		3,026,412	
	3,060,762		3,026,412	
<b>9. Non Current Investments</b>				
Investment in Equity instrument of Other Entities				
- In Quoted Shares - As per annexure - B	5,133,153		5,133,153	
- In Unquoted Shares - As per annexure - C	69,600,210		65,019,510	
	74,733,363		70,152,663	





<b>10. Long Term Loans &amp; Advances</b>		
<b>10.1 Balances with Government Authorities</b>		
Income Tax Refundable	250,098	250,098
<b>10.2 Loans and Advances</b>		
Loans to Body Corporate	-	7,864,107
Other Receivables	833,674	867,674
Advance for Miscellaneous Purchases / Services	54,249,250	29,951,950
	<b>55,333,022</b>	<b>38,933,829</b>
<b>11. Other Non Current Assets</b>		
Advance Tax (Net of Provisions)	80,900	52,914
	<b>80,900</b>	<b>52,914</b>
<b>12. Inventories</b>		
Stock of Building	1,628,544	1,628,544
	<b>1,628,544</b>	<b>1,628,544</b>
<b>13. Cash &amp; Bank Balances</b>		
Cash on hand	172,561	183,628
Balances with Bank		
- In Current Account	5,172,762	2,656,439
	<b>5,345,323</b>	<b>2,840,067</b>
<b>14. Other Income</b>		
<b>14.1 Interest Income</b>		
Interest from Bodies Corporates on Loans	313,179	302,591
<b>14.2 Dividend Income</b>		
Non Current Investments	28,202,278	30,018,693
<b>14.3 Net Gain on sale of</b>		
Non Current Investments	-	250,330
<b>14.4 Other Non-Operating Income</b>		
Rental Income	384,000	402,000
Balance Written off	15,269	-
	<b>28,914,726</b>	<b>30,973,614</b>
<b>15. Employee Benefit Expenses</b>		
Salary & Wages	84,600	84,600
	<b>84,600</b>	<b>84,600</b>
<b>16. Finance Costs</b>		
Interest Expenses on		
- Borrowings	1,754,280	1,760,113
	<b>1,754,280</b>	<b>1,760,113</b>
<b>17. Other Expenses</b>		
Printing & Stationery	6,554	4,617
Advertisement Charges	46,880	48,174
Rent	240,000	240,000
Office Maintenance	27,888	27,888
Rates & Taxes	17,652	17,652
Travelling and Conveyance	9,250	5,452
Listing Fees	11,797	10,500
Legal and Professional	24,069	52,591
Telephone Charges	106,353	101,538
Donation	-	150,000
Loss on Sale of Shares	-	190,901
<b>Payments to Auditors</b>		
As Auditors - Statutory Audit	33,708	33,708
Miscellaneous expenses	15,351	24,058
	<b>539,502</b>	<b>907,079</b>
<b>18. Additional Information to the Financial Statements</b>		
<b>18.1 Contingent Liabilities and Commitments</b>		
(to the extent not provided for)		
- For Municipal Taxes(Decision pending in High Court)	406,000.00	406,000.00
<b>18.2 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006</b>	-	-
<b>18.3 Earnings in Foreign Currency</b>	-	-



## 19. Related Party Disclosures

### 19.1 Details of Related Party

Names of the Related party :	Relationship
Sri G.Srinivasan	Key Management Personnel
Sri Sitaram Agarwal	Key Management Personnel
Sri Sajjan Mondal	Key Management Personnel
Sumati Projects (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Topper Distributors (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Reliance Electronics (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Acalta Trading Company Limited	Enterprises over which KMP are able to exercise Significant Influence
Blupex Vinimoy (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Oscar Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Priyanka Nirmaan (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Nivedita Construction (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Agam Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Aikatan Properties (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Aisawat Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Anshumati Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Anurag Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Geodata Tradelink (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Geosoft Distributors (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Sukh Dealors (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Ascent Trading (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Hillarious Apartments (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Samrat Tieup (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Ramgopal Mahadeo Estates (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Koira Minerals Limited	Enterprises over which KMP are able to exercise Significant Influence
Balaji Dealtrade (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Mukta Sales Agencies (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Richbirds Nursing Home (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Richbirds Drinking Water (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Gembwell Distributors (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Rivergrove Tradelink (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Appolo Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Ganayaya Properties (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Palmgrove Estates (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Suvarna Properties (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Indramani Vinicom (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Gurumantraya Properties (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Baruni Commodities (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Yummy Commerce (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Rivergrove Delears (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
IPW Containers (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Antariksh Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Dhandhanza Construction (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Gotraya Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Rana Properties (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Ishma Financial Services (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Nathmall Girdharilal Steels Ltd	Enterprises over which KMP are able to exercise Significant Influence
Jaymata Properties (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Jalaram Vinicom (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Brownny Marketing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
The Ganges Rope Company Limited	Enterprises over which KMP are able to exercise Significant Influence
Achala Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Ajiv Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Tradewell Merchandise (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Atreyee Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Basudeo Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
G.U.Merchandise (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Ganitpragnaya Housing (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Panchanan Trading (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence
Uttarayan Properties (P) Ltd	Enterprises over which KMP are able to exercise Significant Influence





**19.2 Details of Related Party Transactions during the year ended 31st March 2014 and balances outstanding as at 31st March 2014**

Particulars	Key Management Personnel	Enterprises over which KMP are able to exercise significant influence	Total
Advances Received	-	3,110,000	3,110,000
	-	(2,780,000)	(2,780,000)
Advances Repaid	-	975,000	975,000
	-	(1,565,000)	(1,565,000)
Advances Given	-	9,281,000	9,281,000
	-	(5,090,000)	(5,090,000)
Balances as at 31st March 2014			
- Advances Repayable	-	4,300,000	4,300,000
	-	(2,670,000)	(2,670,000)
- Advances Receivable	-	11,991,000	11,991,000
	-	(14,308,000)	(14,308,000)

**20. Earnings Per Share**

**Continuing and Total Operations**

Net Profit / (Loss) for the year from Total Operations  
Less : Preference Dividend and tax thereon  
Net Profit / (Loss) for the year from Total Operations  
attributable to the equity Shareholders  
Weighted Average Number of Equity Shares  
Par Value Per Share  
Earnings Per Share from Total Operations - Basic & Diluted

26,488,988
-
26,488,988
500,000
10
52.98

28,219,553
-
28,219,553
500,000
10
56.44

FOR NATHMALI GIRIHARILALL STEELS LTD

Director

FOR NATHMALI GIRIHARILALL STEELS LTD

Director



## Nathmall Girdharilal Steels Limited

### Annexure A - Annexed to note no 8 related to Fixed Assets

Description	Gross Block				Accumulated Depreciation and Impairment				Net Block	
	Balance as on 1st April 2013	Additions	Disposals	Balance as on 31st March 2014	Balance as on 1st April 2013	Depreciation/ Amortisation expense for the Year	Eliminated on disposal of Assets	Balance as on 31st March 2014	Balance as on 31st March 2014	Balance as on 31st March 2013
<b>Tangible Assets -</b>										
Buildings	3,195,338	-	-	3,195,338	251,345	4,238	-	256,083	2,939,255	2,943,493
Plant & Equipment	306,619	-	-	306,619	297,533	1,250	-	298,883	7,736	8,986
Plant & Equipment	34,288	-	-	34,288	33,765	209	-	33,974	314	523
Furniture & Fixtures	29,097	-	-	29,097	28,362	133	-	28,495	602	735
Office Equipments	105,015	-	-	105,015	95,227	1,362	-	96,589	8,426	9,788
Vehicles	547,941	58,740	-	606,681	485,054	17,198	-	502,252	104,429	62,887
<b>Total</b>	<b>4,218,298</b>	<b>58,740</b>	<b>-</b>	<b>4,277,038</b>	<b>1,191,386</b>	<b>24,390</b>	<b>-</b>	<b>1,216,276</b>	<b>3,060,762</b>	<b>3,026,412</b>
<b>Previous Year</b>	<b>3,624,718</b>	<b>593,580</b>	<b>-</b>	<b>4,218,298</b>	<b>1,161,911</b>	<b>29,975</b>	<b>-</b>	<b>1,191,886</b>	<b>3,026,412</b>	<b>-</b>

FOR NATHMALI GIRDHARILAL STEELS LTD

*S. Jena*  
Director



FOR NATHMALI GIRDHARILAL STEELS LTD

*Sujjan Mandal*  
Director



## Annexure - B

Name of the Shares	As on 31.03.2014		As on 31.03.2013	
	No of Shares	Amount (Rs.)	No of Shares	Amount (Rs.)
Coal India Ltd (SH)	374	138,330	374	138,330
Essar India Ltd.	21,900	262,800	21,900	262,800
GEE Ltd.	150	5,341	150	5,341
JBF Industries Ltd.	2,500	409,125	2,500	409,125
Karuturi Global Ltd.	10,000	117,900	10,000	117,900
Manapuram General Finance	9,162	354,887	14,162	723,182
MOIL Ltd.	4,303	1,723,403	4,303	1,723,403
Muthoot Finance Ltd.	1,057	181,382	4,164	718,900
SRF Ltd	2,000	477,351		-
Sumati Projects Ltd.	121,000	1,072,330	121,000	1,072,330
The Ganges Rope Co. Ltd.	12,197	390,304	12,197	390,304
		5,133,153		5,561,615

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Annexure - C				
Name of the Shares	As on 31.03.2014		As on 31.03.2013	
	No of Shares	Amount (Rs.)	No of Shares	Amount (Rs.)
AMTC (P) Ltd	300,434	18,338,842	300,434	18,338,842
Anumegha Commotrade (P) Ltd	320,000	320,000	320,000	320,000
Apolo Housing (P) Ltd	7,340	367,000	7,340	367,000
Aryavansh Consultancies (P) Ltd	320,000	320,000	320,000	320,000
Atultech Merchants (P) Ltd	320,000	320,000	320,000	320,000
Baruni Commodities (P) Ltd	7,780	389,000	7,780	389,000
Basudeo Housing (P) Ltd.	3,000	30,000	3,000	30,000
Choraria Enterprises (P) Ltd	320,000	320,000	320,000	320,000
Christopher Housing Developers (P) Ltd.	60,000	600,000	60,000	600,000
Dimple Vinicom (P) Ltd.	9,000	90,000	9,000	90,000
Dover Properties (P) Ltd.	583,333	3,658,620	583,333	3,658,620
Ganayaya Properties (P) Ltd.	7,340	367,000	7,340	367,000
Ganhiya Housing (P) Ltd.	5,000	50,000	5,000	50,000
Gembwell Distributors (P) Ltd	6,200	310,000	6,200	310,000
Hastings Tower (P) Ltd	28,000	700,000	28,000	700,000
Ishma Financial Services (P) Ltd	19,970	199,700	19,970	199,700
Jaidka Motors Ltd.	9,900	20,295,000	9,900	20,295,000
Jyestha Commotrade (P) Ltd	320,000	320,000	320,000	320,000
Kalyani Alloy Castings Ltd	125,000	250,000	125,000	250,000
Koira Minerals Limited	20	41,664	20	41,664
Lifestyle Furnishing (P) Ltd.	10,000	100,000	10,000	100,000
Oscar Housing (P) Ltd.	145,000	14,500,000	145,000	14,500,000
Palmgrove Estatw (P) Ltd.	7,340	367,000	7,340	367,000
Panchanan Trading (P) Ltd.	22,000	41,000	22,000	41,000
Ramgopal Mahadeo Estates (P) Ltd	14,000	630,000	14,000	630,000
Rivergrove Dealers (P) Ltd	9,700	485,000	9,700	485,000
Rivergrove Tradelink (P) Ltd.	7,420	371,000	7,420	371,000
Sukhi Dealers (P) Ltd.	13,000	130,000	13,000	130,000
Suvarna Properties (P) Ltd.	7,220	361,000	7,220	361,000
Suzlon Energy LTD(SH)	6,000	267,684	6,000	267,684
Yummy Commerce (P) Ltd	9,600	480,000	9,600	480,000
Rajaram Estates (P) Ltd	16,070	160,700	-	-
Suvira Properties (P) Ltd	34,000	4,420,000	-	-
		69,600,210		65,019,510

