

# V.P.JAIN & ASSOCIATES

Chartered Accountants

Ambika Bhawan, F-1, First Floor,  
4658-A/21, Ansari Road, Darya Ganj, New Delhi -- 110002

Phone : 23276695, 30126695

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## Independent Auditor's Report

To the Members of

**BLK Infrastructure Limited**

### Report on the Financial Statements

We have audited the accompanying financial statements of BLK Infrastructure Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2014, and the Profit and Loss Statement 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

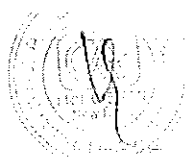
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956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

### Auditors' 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 and fair presentation of the financial statements 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 management, as well as evaluating the overall presentation of the financial statements.

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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 said financial statements give 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, 2014;
- b) In the case of the Profit and Loss Statement, of the loss 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.

#### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") Issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
2. 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
  - c) The Balance Sheet, Profit and Loss Statement, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the Balance Sheet, Profit and Loss Statement, and Cash Flow Statement comply with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956;
  - e) On the basis of written representations received from the directors as on March 31, 2014, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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 V.P. Jain & Associates  
Chartered Accountants  
FRN: 015260N

(V.P. Jain)  
Partner  
Membership No. : 081514

Place: New Delhi  
Date: May 28, 2014

ANNEXURE REFERRED TO IN PARAGRAPH I OF THE AUDITORS' REPORT DATED 28/05/2014 TO THE MEMBERS OF BLK INFRASTRUCTURE LIMITED ON THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2014 UNDER SECTION 'REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS'

- (i) The Company does not have any fixed assets, therefore clause 4(i) of the companies (Auditors Report) order 2003 ("the order") is not applicable.
- (ii) The Company does not have any inventory. Accordingly, clause 4(ii) of the Companies (Auditor's Report) Order, 2003 ('the order') is not applicable.
- (iii) (a) The Company has not granted any loan to companies, firms or other parties covered in the register maintained under section 301 of the Companies Act, 1956.
- (b) In view of comments in 3 (a) above para 3 (b) is not applicable.
- (c) In view of comments in 3 (a) above para 3 (c) is not applicable.
- (d) In view of comments in 3 (a) above para 3 (d) is not applicable.
- (e) The Company has not taken any Loan from any party, covered in the register required to be maintained under section 301 of the Companies Act 1956.
- (f) In view of comments in 3 (e) above para 3 (f) is not applicable
- (iv) 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 for the purchase of inventory and fixed assets and for the sale of goods and services. During the course of our audit, we have not observed any continuing failure to correct major weaknesses in internal controls.
- (v) (a) According to the information and explanations given to us we are of the opinion that there are no transactions that need to be entered into the register maintained under section 301 of the Companies Act, 1956.
- (b) Not Applicable.
- (vi) The Company has not accepted any deposits from the public and consequently, the directives issued by the Reserve Bank of India, the provisions of Sections 58A and 58AA of the Companies Act, 1956 and the rules framed there under are not applicable.



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- (vii) In our opinion, the company has an internal audit system commensurate with its size and nature of its business.
- (viii) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under clause (d) of sub section (1) of Section 209 of the Companies Act, 1956.
- (ix) (a) According to the information and explanations given to us, and on the basis of our examination of the books of account, the Company has been regular in depositing with appropriate authorities undisputed statutory dues.  
  
(b) According to the information and explanations given to us, there are no disputed amounts payable towards Income Tax, Sales Tax, Custom Duty and Central Excise Duty.
- (x) The Company is registered for period less than five years. The Company has incurred cash losses in the current financial year and also in the previous financial year.
- (xi) The Company has neither taken any loans from a financial institution or a bank nor issued any debentures. Accordingly, clause 4(xi) of the order is not applicable.
- (xii) The Company has not granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities. Accordingly, clause 4(xii) of the Order is not applicable.
- (xiii) The Company is not a chit fund, nidhi, mutual benefit fund or a society. Accordingly, clause 4(xiii) of the Order is not applicable.
- (xiv) According to the information and explanations given to us, the Company has not made investment in equity shares of listed companies.
- (xv) According to the information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks or financial institutions. Accordingly, clause 4(xv) of the Order is not applicable.
- (xvi) The Company has not obtained any term loans. Accordingly, clause 4(xvi) of the Order is not applicable.
- (xvii) According to the information and explanations given to us, and on an overall examination of the Financial Statements of the Company, we are of the opinion that, prima facie short term funds have not been used for long term purposes.



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- (xviii) The Company has not made any preferential allotment to any parties or Companies covered in the Register maintained under section 301 of the Act.
- (xix) The Company during the year has not issued any Debentures. Accordingly, clause 4(xix) of the order is not applicable.
- (xx) The Company during the year has not raised any money by way of public issue.
- (xxi) According to the information and explanations given to us and to the best of our knowledge and belief, no fraud on or by the Company has been noticed or reported during the year.

Place : New Delhi  
Date : May 28, 2014



For V.P.JAIN & ASSOCIATES  
Chartered Accountants

A handwritten signature in black ink, appearing to read "V.P. Jain".

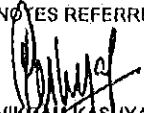
V.P.JAIN  
Partner  
Membership No.81514  
Firm Registration No. : 015260N

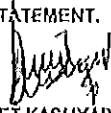
DLK INFRASTRUCTURE LIMITED  
BALANCE SHEET AS AT MARCH 31, 2014


(Amount in Rs.)

Particulars		Note No.	Figures as at March 31, 2014	Figures as at March 31, 2013
1		2	3	4
<b>I. EQUITY AND LIABILITIES</b>				
1 Shareholders' funds				
(a) Share capital		3	10,000,000	10,000,000
(b) Reserves and surplus		4	(4,278,052)	(4,263,580)
2 Share application money pending allotment				
3 Non-current liabilities				
4 Current liabilities				
(a) Short-term borrowings			-	-
(b) Trade payables		5	16,503	16,503
(c) Other current liabilities		6	16,854	16,854
<b>TOTAL</b>			<b>5,755,305</b>	<b>5,769,777</b>
<b>II. ASSETS</b>				
Non-current assets				
1 (a) Fixed assets				
(b) Non-current investments				
(c) Deferred tax assets (net)				
		7	1,912,353	1,905,684
2 Current assets				
(a) Current investments				
(b) Inventories				
(c) Trade receivables				
(d) Cash and cash equivalents		8	266,893	287,835
(e) Short-term loans and advances		9	3,576,059	3,576,059
(f) Other current assets		10	-	-
<b>TOTAL</b>			<b>5,765,305</b>	<b>5,769,777</b>

REFER NOTES '2' FOR SIGNIFICANT ACCOUNTING POLICIES.  
NOTES REFERRED ABOVE FORM AN INTEGRAL PART OF THIS STATEMENT.

  
VIRAT KASHYAP  
DIRECTOR  
DIN-00038397

  
VINEET KASHYAP  
DIRECTOR  
DIN-00038897

  
VINOD KASHYAP  
DIRECTOR  
DIN-00038654

In terms of our Audit Report of even date  
For V.P. Jain & Associates  
Chartered Accountants  
FRN No - 015260N



Place : New Delhi  
Dated : May 20, 2014


  
V.P. Jain  
Partner  
Membership No.-81514

BLK INFRASTRUCTURE LIMITED  
 PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED MARCH 31, 2014

(Amount in Rs.)

Particulars		Refer Note No.	Figures for the year ended March 31, 2014	Figures for the year ended March 31, 2013
I.	Revenue from operations		-	-
II.	Other Income		14	-
III.	<b>Total Revenue (I + II)</b>		<b>14</b>	<b>-</b>
IV.	Expenses:			
	Cost of materials consumed		-	-
	Purchases of Stock-In-Trade		-	-
	Changes in inventories of finished goods work-in-progress and Stock-In-Trade		-	-
	Employee benefits expense	11	-	-
	Finance costs	12	-	-
	Depreciation and amortization expense		-	-
	Other expenses		20,956	111,631
	<b>Total expenses</b>		<b>20,956</b>	<b>111,631</b>
V.	<b>Profit(Loss) before exceptional and extraordinary items and tax (III-IV)</b>		<b>(20,942)</b>	<b>(111,631)</b>
VI.	Exceptional items		-	-
VII.	<b>Profit(Loss) before extraordinary items and tax (V - VI)</b>		<b>(20,942)</b>	<b>(111,631)</b>
VIII.	Extraordinary items		-	-
IX.	<b>Profit(Loss) before tax (VII- VIII)</b>		<b>(20,942)</b>	<b>(111,631)</b>
X.	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		6,470	34,494
	(3) Wealth Tax Provision		-	-
XI.	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>		<b>(14,472)</b>	<b>(77,137)</b>
XII.	Profit(loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	<b>Profit(loss) from Discontinuing operations (after tax) (XII-XIII)</b>		<b>-</b>	<b>-</b>
XV.	<b>Profit (Loss) for the period (XI + XIV)</b>		<b>(14,472)</b>	<b>(77,137)</b>
	<b>No. of Equity Shares</b>		<b>1,000,000</b>	<b>1,000,000</b>
XVI.	Earnings per equity share:			
	(1) Basic		(0.01)	(0.08)
	(2) Diluted		(0.01)	(0.08)

REFER NOTES '2' FOR SIGNIFICANT ACCOUNTING POLICIES  
 NOTES REFERRED ABOVE FORM AN INTEGRAL PART OF THIS STATEMENT.

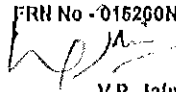
  
 VIKRAM KASHYAP  
 DIRECTOR  
 DIN-00038397

  
 VINEET KASHYAP  
 DIRECTOR  
 DIN-00038897

  
 VINOD KASHYAP  
 DIRECTOR  
 DIN-00038854

In terms of our Audit Report of even date  
 For V.P. Jain & Associates  
 Chartered Accountants  
 FRN No - 015260N



  
 V.P. Jain  
 Partner

Place : New Delhi  
 Dated : May 28, 2014

Membership No.-B1614

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2014

1. General Information

BLK Infrastructure Limited is a public limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956.

2. SIGNIFICANT ACCOUNTING POLICIES

2A. Basis of Preparation of Financial Statements

The Company follows mercantile basis of accounting. The accounts are prepared on historical cost basis, on going concern basis and are consistent with generally accepted accounting principles and materially comply with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India. The significant accounting policies adopted by the Company are as stated below:

2A.1 Revenue & Expenditure Recognition

Revenue / Expenditure: - It is accounted on the basis of accrual method of accounting.

2A.2 Use of Estimates

The preparation of financial statements is in conformity with generally accepted accounting principals. It requires estimates and assumptions to be made which affect the reported amounts of assets and liabilities on the date of the financial statements, and the reported amount of revenue and expenses during the reporting year. Differences between actual results and estimates are recognized in the year in which the results are known / materialized.

2A.3 Employees Retirement Benefits

Presently Company have not framed any retirement benefit policy and provisions of Provident Fund etc. are not applicable.

2A.4 Miscellaneous Expenditure

- (a) Preliminary Expenses are deferred and are written off over the period of five years.
- (b) Shares Issue expenses are written off over the period of five years on equated basis.

2A.5 Deferred Tax

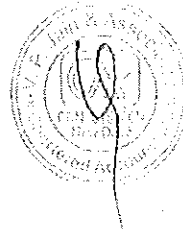
Deferred tax in accordance with AS-22 is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income that originates in one period and are capable of reversal in one or more subsequent periods.

2A.6 Cash Flow Statement

Cash Flows are reported as per the indirect method as specified in the Accounting Standard (AS-3), 'Cash Flow Statement'.

2A.7 Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable amount. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired.





### 3. Share Capital

Particulars	As at March 31, 2014		As at March 31, 2013	
	Number	Rs.	Number	Rs.
Authorised Equity Shares of Rs. 10/- each	5,000,000	50,000,000	50,000,000	50,000,000
Issued, Subscribed & Paid up Equity Shares of Rs. 10/- each	1,000,000	10,000,000	1,000,000	10,000,000
Total	1,000,000	10,000,000	1,000,000	10,000,000

a. The reconciliation of the number of Equity shares outstanding and the amount of share capital as at 31 March, 2014 and 31 March, 2013 is set out below:

Particulars	Equity Shares As at March 31, 2014		Equity Shares As at March 31, 2013	
	Number	Rs.	Number	Rs.
	Shares outstanding at the beginning of the year	1,000,000	10,000,000	1,000,000
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	1,000,000	10,000,000	1,000,000	10,000,000

b. 10,00,000 Equity Shares are held by B.L. Kashyap And Sons Limited, the holding company.

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

Name of Shareholder	As at March 31, 2014		As at March 31, 2013	
	No. of Shares Held	% of Holding	No. of Shares Held	% of Holding
Equity Shares of Rs 10 each fully paid B.L. Kashyap And Sons Limited	10000000	100	10000000	100

### 4. Reserves & Surplus

Particulars	As at March 31, 2014	As at March 31, 2013
	Rs.	Rs.
a. Surplus		
Opening balance	(4,263,580)	(4,186,443)
(+) Net Profit/(Net Loss) For the current year	(14,472)	(77,137)
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
(-) Dividend Tax	-	-
Closing Balance	(4,278,052)	(4,263,580)
Total	(4,278,052)	(4,263,580)

### 5. Trade Payables

( Amount in Rs.)

Particulars	Long Term		Short Term	
	As at March 31, 2014	As at March 31, 2013	As at March 31, 2014	As at March 31, 2013
Trade Payables				
total outstanding dues of micro, small and medium enterprises	-	-	-	-
total outstanding dues of creditors other than micro, small and medium enterprises	-	-	16503	16503

Based on information available with the Company, there are no dues to micro, small and medium enterprises, as defined in Micro, Small and Medium Enterprises Development Act, 2006 as on March 31, 2014.



**6. Other Current Liabilities**

Particulars	As at March 31, 2014	As at March 31, 2013
	Rs.	Rs.
(j) Other payables (specify nature)		
Duties & Taxes	-	-
Audit Fee Payable	16,854	16,854
Interest Payable	-	-
Expenses Payable	-	-
<b>Total</b>	<b>16,854</b>	<b>16,854</b>

**7. Deferred Tax Assets/(Liability)**

Particulars	As at March 31, 2014	As at March 31, 2013
	Rs.	Rs.
Opening Balance	1,905,883	1,871,389
Adjustment for the Current Year	6,470	34,494
Closing Balance	1,912,353	1,905,883

**8. Cash and Bank Balances**

Particulars	As at March 31, 2014		As at March 31, 2013	
	Rs.	Rs.	Rs.	Rs.
a. Balances with banks				
-In Current Accounts		256,419		285,259
b. Cash in hand		10,474		2,676
		<b>266,893</b>		<b>287,935</b>

**9. Short-term loans and advances**

Particulars	As at March 31, 2014		As at March 31, 2013	
	Rs.	Rs.	Rs.	Rs.
a. Loans and advances to related parties				
Security Deposits	3,500,000		3,500,000	
		3,500,000		3,500,000
b. Others (specify nature)				
TDS Receivable	76,059		76,059	
		76,059		76,059
		<b>3,576,059</b>		<b>3,576,059</b>

**10. Other Current Assets**

Particulars	For the year ended March 31, 2014	For the year ended March 31, 2013
	Rs.	Rs.
Misc. Expenses (ASSET)		
Preliminary Expenses		
<b>Total</b>		

**11. Employee Benefits Expense**

Employee Benefits Expense	For the year ended March 31, 2014	For the year ended March 31, 2013
	Rs.	Rs.
(a) Salaries and Incentives	-	-
(b) Staff welfare expenses	-	-
<b>Total</b>		

**12. Finance Cost**

Particulars	For the year ended March 31, 2014	For the year ended March 31, 2013
	Rs.	Rs.
Interest on Inter Corporate Deposits	-	-
<b>Total</b>		

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**Auditors Remunerations**

Particulars	For the year ended	For the year ended
	March 31, 2014	March 31, 2013
	Rs.	Rs.
Payments to the auditor as		
a. auditor	16,854	16,854
b. for taxation matters	-	-
c. for company law matters	-	-
<b>Total</b>	<b>16,854</b>	<b>16,854</b>

**Earnings per Share (EPS)**

Particulars	For the year ended	For the year ended
	March 31, 2014	March 31, 2013
	Rs.	Rs.
a. Net Profit/(Loss) available for Equity Shareholders	(14,473)	(77,137)
b. Number of Equity Shares used as denominator for calculation of EPS	1,000,000	1,000,000
c. Basic and Diluted Earnings per Share of Rs. 10/- each	(0.01)	(0.08)

**13. Contingent liabilities**

(a) Contingent liabilities in respect of Bank Guarantees. Nil.

(b) No disputed/legal cases which may have any material & adverse financial implication are pending against the Company.

14. All borrowing costs have been charged to revenue; hence no cost is attributable to acquisition or construction of qualifying assets.

**15. Deferred Tax**

Deferred Tax Assets on account of:	Amount in Rs.	
	As At 31-03-2014	As At 31-03-2013
Taxable Loss carried forward	1,912,353	1,905,884

**16. Related Party Disclosure**

A.

(i) Holding Company

B. L. Kashyap And Sons Limited

(ii) Joint Ventures

Limited Company

BLK NCC Consortium

BLK BIL Consortium

(iii) Associates

Status

(a) Soul Space Projects Limited

Limited Company

(b) Soul Space Realty Limited

Limited Company

(c) Soul Space Hospitality Limited

Limited Company

(d) B.L.K. Financial Services Limited

Limited Company

(e) Security Information Systems (India) Ltd.

Limited Company

(f) B.L.K. Lifestyle Limited

Limited Company

(g) B.L.K. Securities Private Limited

Private Limited Company

(h) Ahuja Kashyap Mall Pvt. Ltd.

Private Limited Company

(i) Bezel Investments & Finance Pvt. Ltd.

Private Limited Company

(j) Alyana Trading Pvt. Ltd.

Private Limited Company

(k) Chrysalis Realty Projects Pvt. Ltd.

Private Limited Company

(l) Chrysalis Trading Pvt. Ltd.

Private Limited Company

(m) EON Auto Industries Pvt. Ltd.

Private Limited Company

(n) B.L. Kashyap And Sons Software Pvt. Ltd.

Private Limited Company

(o) B.L. Kashyap And Sons

Partnership Firm

(p) Suryakant Kakade & Soul Spaco

Partnership Firm

(q) Kasturi Ram Herbal Industries

Partnership Firm



(iv) Key Management Personnel

a) Mr. Vinod Kashyap	Director
b) Mr. Vineel Kashyap	Director
c) Mr. Vikram Kashyap	Director

(v) Relatives of Key Management Personnel, If Could Influence

a) Mrs. Anjoo Kashyap	Wife of Mr. Vinod Kashyap
b) Mrs. Aradhana Kashyap	Wife of Mr. Vineel Kashyap
c) Mrs. Anrita Kashyap	Wife of Mr. Vikram Kashyap
d) Mr. Mohit Kashyap	Son of Mr. Vinod Kashyap
e) Mrs. Nikita Nayar Kashyap	Wife of Mr. Mohit Kashyap
f) Ms. Malini Kashyap Goyal	Daughter of Mr. Vinod Kashyap
g) Ms. Aiyana Kashyap	Daughter of Mr. Mohit Kashyap
h) Mrs. Shruti Choudhari	Daughter of Mr. Vineel Kashyap
i) Mr. Saurabh Kashyap	Son of Mr. Vineel Kashyap
j) Ms. Sanjana Kashyap Kapoor	Daughter of Mr. Vikram Kashyap
k) Mr. Sahil Kashyap	Son of Mr. Vikram Kashyap
l) Mrs. Ishita Sahanl Kashyap	Wife of Mr. Saurabh Kashyap

B. Transactions with related parties during the year :

Description	Holding Company	Key Managerial person	Relatives
Security Deposits	-	-	-
Previous Year	-	-	-
Closing Balance	3,500,000	-	-
Previous Year	3,500,000	-	-

17. Miscellaneous Expenditure

Preliminary Expenses are deferred and written off over a period of Five years .

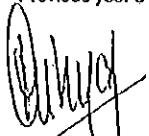
18. Impairment of Assets

In accordance with the Accounting Standard-28 on "Impairment of Assets" issued by the Institute of Chartered Accountants of India, no Asset has been identified for Impairment by the Company during the year.

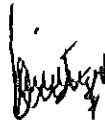
19. Certain Balances with the Parties are subject to Confirmation.

20. In the opinion of the Board, Current Assets, Loans & Advances have a value on realisation in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet and adequate provision for all known liabilities has been made.

21. Previous year's figures have been re - grouped, recast to make them comparable with figures of current year, wherever necessary.



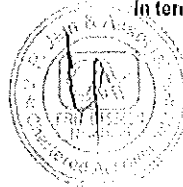
VIKRAM KASHYAP  
DIRECTOR  
DIN-00038397



VINEET KASHYAP  
DIRECTOR  
DIN-00038897



VINOD KASHYAP  
DIRECTOR  
DIN-00038854



In terms of our Audit Report of even date

For V.P. Jain & Associates

Chartered Accountants

FRN No - 015260N



V.P. Jain

Partner

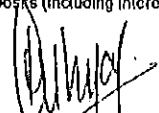
Membership No.-81614

Place : New Delhi  
Dated : May 28, 2014

**P.L. K INFRASTRUCTURE LIMITED.**

**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2014**

PARTICULARS	2013-14	2012-13
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before tax & extra-ordinary items	(20,942)	(11,631)
Adjustment for :		
Miscellaneous Expenditure written off	-	90,228
Interest Expenses	-	-
Interest Received	-	90,228
<b>OPERATING PROFIT (BEFORE WORKING CAPITAL CHANGE)</b>		
<b>CAPITAL CHANGE</b>	<b>(20,942)</b>	<b>(21,403)</b>
Adjustment for :		
Decrease/(Increase) in trade and other receivables	-	-
Increase/(Decrease) in trade and other payables	-	(54,141)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(20,942)</b>	<b>(75,544)</b>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(20,942)</b>	<b>(75,544)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
- Interest Received	-	-
<b>NET CASH (USED IN)/FROM INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
- Interest and Finance Charges Paid	-	-
<b>NET CASH (USED IN)/ FROM FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND EQUIVALENTS</b>	<b>(20,942)</b>	<b>(75,544)</b>
<b>CASH AND CASH EQUIVALENTS (OPENING BALANCE)</b>	<b>287,835</b>	<b>363,379</b>
<b>CASH AND CASH EQUIVALENTS (CLOSING BALANCE)</b>	<b>266,893</b>	<b>287,835</b>
Cash In Hand	10,474	2,576
Cash at Bank	256,419	285,259
Fixed Deposits (Including Interest)	-	-
	<b>266,893.00</b>	<b>287,835</b>

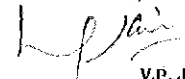
  
**VIKRAM KASHYAP**  
 DIRECTOR  
 DIN-00038937

  
**VINEET KASHYAP**  
 DIRECTOR  
 DIN-00038897

  
**VIKRAM KASHYAP**  
 DIRECTOR  
 DIN-00038854



IN TERMS OF OUR AUDIT REPORT OF EVEN DATE  
 FOR V.P. JAIN & ASSOCIATES  
 CHARTERED ACCOUNTANTS



**V.P. JAIN**  
 PARTNER

MEMBERSHIP NO.-81514  
 FIRM REGISTRATION NO. 0152601

PLACE : NEW DELHI  
 DATED : MAY 28, 2014

