

METROMARK GREEN COMMODITIES PRIVATE LIMITED

DIRECTORS' REPORT

The Directors present the Annual Report and Audited Accounts of Metromark Green Commodities Private Limited for the year ended 31 March 2014.

FINANCIAL RESULTS

During the year under review, the Company did not commence any commercial operation. Net loss for the year had been ₹ 2.54 lacs. After taking into consideration losses carried forward from previous years, a total loss of ₹ 55.59 lacs have been carried to Balance Sheet.

PROJECTS

The Company is currently engaged in constructing a warehouse in Howrah. The warehouse is expected to have a built-up area of 45,000 square feet, with ten loading and unloading bays and two goods lifts.

DIVIDEND

In view of the loss during the year, the Directors do not recommend any dividend.

PUBLIC DEPOSITS

The Company, during the year, has not accepted any deposits within the meaning of Section 58A of the Act and Rules made thereunder.

DIRECTORS

Mr. B. L. Chandak retires by rotation and, being eligible, offers himself for reappointment as Director.

RESPONSIBILITY STATEMENT

Pursuant to Section 217 (2AA) of the Companies Act, 1956 ('the Act') your Directors hereby state and confirm that:

- i) in the preparation of annual accounts for the financial year ended 31 March 2014, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- ii) appropriate accounting policies have been selected and applied consistently, and judgments and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31 March 2014 and the loss for the year from 1 April 2013 to 31 March 2014;

- iii) proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv) the annual accounts for the financial year ended 31 March 2014 have been prepared on a going concern basis.

AUDITORS

Messrs Batliboi, Purohit & Darbari, Chartered Accountants (Firm Registration number 303086E), Auditors of the Company hold office until the conclusion of the forthcoming Annual General Meeting and, being eligible, offer themselves for reappointment.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS / OUTGO

Energy Conservation

The Company is not engaged in power-intensive industry. However the Company is making every effort to conserve the use of power. The impact, if any, of such measures are not identifiable.

Technology Absorption

The Company did not undertake any research and development activity in 2013-14, which needed to be absorbed or adapted.

Foreign Exchange Earnings and outgo

During the year, there has been no foreign exchange earnings or outgo.

PARTICULARS OF EMPLOYEES

There was no employee during the year under review and hence the provisions of Section 217(2A) of the Act are not applicable.

On behalf of the Board of Directors

Sd/-
K. A. Siddiqi
(Director)

Sd/-
B.L.Chandak
(Director)

Kolkata, 29 May 2014

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF METROMARK GREEN COMMODITIES PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of METROMARK GREEN COMMODITIES PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2014, the Statement of Profit and 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 and cash flow 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") read with the General Circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs in respect of section 133 of the Companies Act, 2013. 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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:

- 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 Statement of Profit and Loss, of the loss for the year ended on that date; and
- c) In the case of 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, as amended by 'the Companies (Auditor's Report) (Amendment) Order, 2004, issued by the Central Government of India in terms of sub-section (4A) of Section 227 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, 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, 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 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 Batliboi, Purohit & Darbari
Chartered Accountants
Firm Registration Number: 303086E



P. J. Bhide

P. J. Bhide
Partner

Memb. No. 004714

Kolkata
Dated: 29 MAY 2014

Annexure to Independent Auditors' Report

Referred to in the Independent Auditors' Report of even date to the members of Metromark Green Commodities Private Limited the financial statements as of and for the year ended 31st March, 2014.

1. (a) The company is maintaining proper records showing full particulars including quantitative details and situation of fixed assets.

(b) The fixed assets of the Company have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification. In our opinion, the frequency of verification is reasonable.

(c) In our opinion and according to the information and explanations given to us, no fixed asset has been disposed during the year and therefore does not affect the going concern assumption.

2. The company does not have any inventory and accordingly clause (ii)(a) to (ii)(c) of Paragraph 4 of the Companies (Auditors' Report) (Amendment) Order, 2004 is not applicable.

3. (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 not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Consequently, the provisions of clauses 4(iii) (b), iii(c) and iii (d) of the order are not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not taken loans from companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Thus sub clauses (f) & (g) of the order are not applicable to the company.

4. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of fixed assets and payment for expenses. During the course of our audit, no major instance of continuing failure to correct any weakness in the internal controls has been noticed.

5. Based on the audit procedures applied by us and according to the information and explanations provided by the management, there have been no contracts or arrangements referred to in Section 301 of the Act during the year to be entered in the register required to be maintained under that section.

6. The Company has not accepted any deposits from the public covered under section 58A and 58AA of the Companies Act, 1956.

7. In our opinion, the Company has an internal audit system commensurate with its size and the nature of its business.

8. The Company's project for setting up a warehouse is at its construction stage and the Company has not commenced commercial operations. Hence maintenance of cost records under Section 209 (1) (d) of the Act is not applicable during the year.

9. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including income tax and professional tax as applicable, with the appropriate authorities.



(b) According to the Information and explanations given to us and the records of the Company examined by us, there are no dues of Income tax which have not been deposited on account of any dispute.

10. In our opinion and based on the financial statement covered pursuant to this report, there are accumulated losses at the end of the financial year and the company has incurred cash losses during the financial year as well as in the immediate preceding financial year.

11. According to the records of the Company examined by us and the Information and explanations given to us, during the year the Company has not obtained any loan from any financial institution or bank or debenture holders.

12. 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 not a chit fund or a nidhi /mutual benefit fund/society. Therefore, the provision of this clause of the Companies (Auditor's Report) Order, 2003 (as amended) is not applicable to the Company.

14. In our opinion, the Company is not a dealer or trader in shares, securities, debentures and other investments.

15. According to the Information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.

16. The company has not raised any term loans during the year.

17. Based on the information and explanations given to us and on an overall examination of the Balance Sheet of the Company as at 31st March, 2014, we report that no funds raised on short-term basis have been used for long-term investment by the Company.

18. The Company has not made any preferential allotment of shares during the year.

19. The Company has not issued any debentures during the year and does not have any debentures outstanding at the year end.

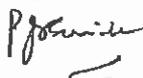
20. The Company has not raised any money by public issue during the year.

21. During the course of our examination of the books and records of the Company, carried out in accordance with generally accepted auditing practices in India, and according to the Information and explanations given to us, we have neither come across any instance of fraud on or by the Company, noticed or reported during the year, nor have been informed of any such case by the Management.

For Batliboi, Purohit & Darbari
Chartered Accountants
Firm Registration Number: 303086E



Kolkata
Dated: 29 MAY 2014


P. J. Bhide
Partner
Memb. No. 004714

METROMARK GREEN COMMODITIES PRIVATE LIMITED**Registered Office: Jala Dhulagori, Sankrail Station Road, Howrah- 711302**

Balance Sheet as at 31st March, 2014

Particulars	Note No.	As at	As at
		31st March, 2014	31st March, 2013
		Rs.	Rs.
I EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	2.1	2,00,000	2,00,000
Reserves and Surplus	2.2	(55,59,359)	(53,05,067)
Share Application Money Pending Allotment	2.3	250,00,000	250,00,000
Current liabilities			
Other current liabilities	2.4	9,46,383	13,28,390
TOTAL		205,87,024	212,23,323
II ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	2.5	52,59,875	55,62,451
Capital work-in-progress	2.6	132,84,901	129,95,432
Long-term loans and advances	2.7	17,71,500	17,71,500
Current assets			
Cash and bank balances	2.8	2,70,748	8,93,940
TOTAL		205,87,024	212,23,323

Significant Accounting Policies

1

Notes 1 - 2.15 form an integral part of the Accounts

This is the Balance Sheet referred to in our Report of even date.

For Batliboi, Purohit & Darbari

Firm Registration Number: 303086E

Chartered Accountants

P. J. Bhide

Partner

Membership No. 004714



For and on behalf of the Board of Directors

Director

Director

Place: Kolkata

Date: 29- May 2014

METROMARK GREEN COMMODITIES PRIVATE LIMITED

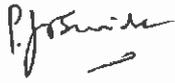
Registered Office: Jala Dhulagori, Sankrail Station Road, Howrah-711302

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

Particulars	Note No.	2013-14	2012-13
		Rs.	Rs.
Revenue		-	-
Expenses			
Depreciation and amortisation expenses	2.10	13,107	15,225
Other expenses	2.11	2,41,185	9,23,812
Total expenses		2,54,292	9,39,037
Profit/(Loss) before tax		(2,54,292)	(9,39,037)
Tax expense			
Current		-	-
Deferred		-	-
Profit/(Loss) for the year		(2,54,292)	(9,39,037)
Earnings per equity share: (Face Value of Rs. 10 per share)			
Basic & Diluted	2.13	(12.71)	(46.95)
Significant Accounting Policies	1		
Notes 1 - 2.15 form an integral part of the Accounts			

This is the Statement of Profit and Loss referred to in our Report of even date.

For Batliboi, Purohit & Darbari
Firm Registration Number: 303086E
Chartered Accountants


P. J. Bhide
Partner
Membership No. 004714



For and on behalf of the Board of Directors


Director


Director

Place: Kolkata
Date: 29 May 2014

METROMARK GREEN COMMODITIES PRIVATE LIMITED

Registered office: Jala Dhulagori, Sankrail Station Road, Howrah - 711302

Cash Flow Statement for the year ended on 31st March, 2014

Particulars	For the year 2013-14		For the year 2012-13	
	Rs.	Rs.	Rs.	Rs.
Cash Flow from Operating Activities				
Net Profit/(Loss)	(2,54,292)		(9,39,037)	
Add: Depreciation	13,107		15,225	
(Increase)/Decrease in other receivables	-		-	
Increase/(decrease) In payables	(3,82,007)		1,29,384	
Net Cash from Operating Activities		(6,23,192)		(7,94,428)
Cash Flow from Investing Activities				
Purchase of Fixed Assets	-		-	
Increase in Capital Work-in-Progress	-		-	
Net Cash from Investing Activities		-		-
Cash Flow from Financing Activities				
Increase in unsecured Loan/Advance against Equity	-		-	
Net Cash from Financing Activities		-		-
Net Increase/(decrease) of Cash & Cash Equivalents		(6,23,192)		(7,94,428)
Cash & Cash Equivalents - Opening Balance		8,93,940		16,88,368
Cash & Cash Equivalents - Closing Balance		2,70,748		8,93,940

Notes:

1. The above Cash Flow Statement has been prepared under "indirect Method" as set out in the Accounting Standard on Cash Flow Statement (AS 3).
2. Previous years figures have been rearranged and regrouped wherever necessary

This is the Cash Flow Statement referred to in our Report of even date.

For Batlibol, Purohit & Darbari
Firm Registration Number:303086E
Chartered Accountants

P. J. Bhida

P. J. Bhida
Partner
Membership No. 004714



For and on behalf of the Board of Directors

Bhishan Lal Misra
Director

Hemant Singh
Director

Place: Kolkata
Date: 29 May 2014

B. BALANCE SHEET ABSTRACT AND COMPANY'S GENERAL BUSINESS PROFILE**Registration Details**

Registration No.	<input type="text"/>	State Code	<input type="text" value="21"/>
Balance Sheet Date	<input type="text" value="31.03.2014"/>		

Capital raised during the year (Amount in Rs. Thousands)

Public Issue	<input type="text" value="NIL"/>	Rights issue	<input type="text" value="NIL"/>
Bonus Issue	<input type="text" value="NIL"/>	Private Placement	<input type="text" value="NIL"/>

Position of Mobilisation and Development of Funds (Amount in Rs. Thousands)

Total Liabilities	<input type="text" value="20,587"/>	Total Assets	<input type="text" value="20,587"/>
-------------------	-------------------------------------	--------------	-------------------------------------

Sources of Funds

Paid-up Capital	<input type="text" value="200"/>	Reserves & Surplus	<input type="text" value="(5,559)"/>
Advance Against Equity	<input type="text" value="25,000"/>		
Secured Loans	<input type="text" value="NIL"/>	Unsecured Loans	<input type="text" value="NIL"/>

Application of Funds

Net Fixed Assets	<input type="text" value="18,545"/>	Investments	<input type="text" value="NIL"/>
Net Current Assets	<input type="text" value="1,096"/>	Misc. Expenditure	<input type="text" value="NIL"/>
Accumulated Losses	<input type="text" value="NIL"/>		

Performance of Company (Amount in Rs. Thousands)

Turnover	<input type="text" value="NIL"/>	Total Expenditure	<input type="text" value="254"/>
Profit Before Tax	<input type="text" value="(254)"/>	Profit After Tax	<input type="text" value="(254)"/>
Earning per share (annualised)	<input type="text" value="(12.71)"/>	Dividend Rate % (annualised)	<input type="text" value="NIL"/>

Generic Names of Three Principal Products / Services of the Company (as per monetary terms)

Item Code No.	<input type="text" value="Not Applicable"/>
Product Description	



METROMARK GREEN COMMODITIES PRIVATE LIMITED

Registered office: Jaja Dhulagori, Sankrall Station Road, Howrah - 711302

Note 1: Significant Accounting Policies

i) Accounting Convention

The financial statements have been prepared to comply in all material aspects with all the applicable accounting principles in India, including Accounting Standards notified under section 211(3C) of the Companies Act, 1956 and the relevant provisions of the Companies Act 1956 and Companies Act 2013 to the extent applicable. A summary of important accounting policies which have been applied consistently are set out below

ii) Basis of Accounting

The financial statements have been prepared under the historical cost convention.

iii) Expenditure During Construction

The Company is in the process of construction of a warehouse at Dhulagori, Howrah in West Bengal. The Company has not commenced commercial operation.

Indirect expenses that are directly related to the project and incidental thereto are disclosed as "Miscellaneous Project Expenditure" under Capital Work-in-Progress and are to be capitalized subsequently

Indirect expenses, which are not directly related to the Project, have been charged off to the Statement of Profit and Loss.

iv) Tangible Assets

Tangible Assets are stated at cost of acquisition together with any incidental expenditure for acquisition/installation.

Depreciation/Amortisation:

Depreciation is provided on written-down value method at the rates specified in Schedule XIV to the Companies Act, 1956. Leasehold Land is amortised on a straight line basis over the unexpired period of the lease.

v) Taxation

Provision for current tax is made on the basis of estimated taxable income for the year.

Deferred Tax is recognized, subject to consideration of prudence, on timing difference, being the difference between Taxable Income and Accounting Income, which originate in one period and are capable of reversal in one or more subsequent years as per Accounting Standard 22 - "Accounting for Taxes on Income" as per Companies (Accounting Standards) Rules, 2006

vi) Leasing

Lease rentals in respect of operating leases have been charged off to the Statement of Profit and Loss.



METROMARK GREEN COMMODITIES PRIVATE LIMITED

Registered Office: Jais Dhulagori, Sankrail Station Road, Howrah-711302

Note:2.1**Share Capital**

Particulars	As at 31st March, 2014 (Rs.)	As at 31st March, 2013 (Rs.)
Authorised share capital 30,00,000 (31.03.2013: 30,00,000) Equity shares of Rs. 10/- each	300,00,000	300,00,000
Issued, Subscribed and Paid - up 20,000 Equity shares of Rs.10/- each	2,00,000	2,00,000
	2,00,000	2,00,000

(a) Terms/rights allocated to equity shares

The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity share is entitled to one vote per share. The company has not declared any dividend to its shareholders since inception. In the event of liquidation of the company the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

Name of the party	As at 31st March 2014		As at 31st March 2013	
	No. of shares	%	No. of shares	%
CESC Properties Limited	20,000	100%	20,000	100%

CESC Properties Limited is also the Holding Company of MetroMark Green Commodities Private Limited and percentage of shares held is stated above. CESC Limited is the Ultimate Holding Company of MetroMark Green Commodities Private Limited.

(c) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31st March, 2014		As at 31st March, 2013	
	No. of shares	Value (Rs)	No. of shares	Value (Rs)
Shares outstanding at the beginning of the year	20,000	2,00,000	20,000	2,00,000
Shares outstanding at the end of the year	20,000	2,00,000	20,000	2,00,000

Note:2.2**Reserves and Surplus**

Particulars	As at 31st March, 2014 (Rs.)	As at 31st March, 2013 (Rs.)
Surplus		
Debit Balance in the Statement of Profit and Loss at the beginning of the year	(53,05,067)	(43,66,030)
Add: (Loss) for the year	(2,54,292)	(9,39,037)
Debit Balance in the Profit and Loss Statement at the end of the year	(55,59,359)	(53,05,067)

Note:2.3**Share Application Money Pending Allotment**

Particulars	As at 31st March, 2014 (Rs.)	As at 31st March, 2013 (Rs.)
Application money received for allotment of securities	250,00,000	250,00,000
	250,00,000	250,00,000

Share Application Money as above represents money received from the Company's Holding Company - CESC Properties Limited towards equity shares proposed to be issued at par within a year or so.



METROMARK GREEN COMMODITIES PRIVATE LIMITED
Registered Office: Jala Dhulagori, Sankrail Station Road, Howrah-711302

Note:2.4
Other current liabilities

Particulars	As at 31st March, 2014 (Rs.)	As at 31st March, 2013 (Rs.)
Audit fees payable	28,090	22,472
Statutory dues payable	562	9,919
Other payables	9,17,731	12,95,999
	9,46,383	13,28,390

There is no amount due to Micro and Small enterprises as referred in the Micro, Small and Medium Enterprises Development Act, 2006 based on the information available with the Company.



METROMARK GREEN COMMODITIES PRIVATE LIMITED
 Registered Office: Jala Dhulagori, Sankrali Station Road, Howrah-711302

Note: 2.5
 Tangible Assets

PARTICULARS	GROSS BLOCK AT COST		DEPRECIATION/AMORTISATION		NET BLOCK	
	As at 1 April, 2013 Rs.	Additions / Adjustments Rs.	As at 1 April, 2013 Rs.	Additions / Adjustments Rs.	As at 31 March, 2014 Rs.	As at 31 March, 2013 Rs.
Leasehold Land	54,95,508	-	16,11,419	1,91,525	36,92,564	38,84,089
Buildings	21,99,710	-	6,15,577	97,944	14,86,189	15,84,133
Plant & Equipment	52,267	-	24,377	3,879	24,011	27,890
Office Equipment	1,53,010	-	86,671	9,228	57,111	66,339
	79,00,495	-	23,38,044	3,02,576	52,59,875	55,62,451
Previous Year	79,00,495	-	20,18,180	3,19,864	55,62,451	



METROMARK GREEN COMMODITIES PRIVATE LIMITED**Registered Office: Jala Dhulagori, Sankrail Station Road, Howrah-711302**

Note:2.6

Capital work-in-progress

Particulars	As at 31 March, 2013 Rs.	Additions / Adjustments Rs.	As at 31 March, 2014 Rs.
Civil Work	100,68,655	-	100,68,655
Consultancy Charges	6,59,366	-	6,59,366
Depreciation and Amortisation	12,98,174	2,89,469	15,87,643
Miscellaneous Project Expenditure	9,69,237	-	9,69,237
Total	129,95,432	2,89,469	132,84,901
Previous Year	126,90,793	3,04,639	129,95,432

Note :2.7

Long term loans and advances

Particulars	As at 31 March, 2014 Rs.	As at 31 March, 2013 Rs.
(Unsecured, considered good)		
Capital advance	17,38,800	17,38,800
Security Deposits	32,700	32,700
	17,71,500	17,71,500

Note: 2.8

Cash and Bank Balances

Particulars	As at 31 March, 2014 Rs.	As at 31 March, 2013 Rs.
Cash and cash equivalents		
Balance with banks in current accounts	2,70,319	8,79,462
Cash on hand	429	14,478
	2,70,748	8,93,940

Note: 2.9

Contingent Liabilities and commitments (to the extent not provided for)

Estimated amount of contracts remaining to be executed on Capital Account and not provided for Rs. 3,51,92,545/- (Previous year: Rs. 3,51,92,545/-).



METROMARK GREEN COMMODITIES PRIVATE LIMITED

Registered office: Jala Dhulagori, Sankrail Station Road, Howrah - 711302

Note: 2.12

Related Party Disclosure

Related Parties and their relationship

Name of Related Parties	Nature of Relationship
CESC Limited	Holding Company
Spencer's Retail Limited, CESC Properties Limited, Music World Retail Limited, Au Bon Pain Café India Limited, Nalanda Power Company Limited, Dhariwal Infrastructure Ltd, Haldia Energy Ltd, CESC Infrastructure Ltd, Surya Vidyut Limited, Bantal Singapore Pte.Ltd , Papu Hydropower Projects Limited, Pachi Hydropower Projects Limited, Spenliq Private Limited, Firstsource Solutions Limited, Firstsource Group USA, Inc., Firstsource BPO Ireland Ltd. ,Firstsource Solutions UK Ltd., Anunta Tech Infrastructure Services Ltd., Firstsource-Dialog Solutions Pvt. Ltd., MedAssist Holding, Inc., Firstsource Business Process Services, LLC Firstsource Solutions S.A. (Argentina)*, Firstsource Solutions USA, LLC, Firstsource Advantage, LLC ,Firstsource Transaction Services, LLC ,Twin Lakes Property LLC, (Twinlakes-I)#, Twin Lakes Property LLC (Twinlakes-II)#, Ranchi Power Distribution Company Limited.	Fellow Subsidiary Companies

* With effect from 31 December 2013

Dissolved during the year

Details of transactions with Related Parties.

	Rs.	
	As at 31 st March, 2014	As at 31 st March, 2013
	Holding Company	Holding Company
Outstanding Balance		
Debit:		
Credit:	25,000,000	25,000,000



METROMARK GREEN COMMODITIES PRIVATE LIMITED

Registered office: Jala Dhulagori, Sankrail Station Road, Howrah - 711302

Note: 2.13

Computation of earnings per share

Particulars	Rs.	
	2013-14	2012-13
(i) Weighted Average number of Equity Shares outstanding for the year for Basic & Diluted EPS (A)	20,000	20,000
(ii) Face Value of each Equity Share (in Rs)	10	10
(iii) Profit/(Loss) attributable to Equity Shareholders. (Rs) (B)	(2,54,292)	(9,39,037)
Earnings/(Loss) per share -Basic and Diluted (B/A)	(12.71)	(46.95)

Note: 2.14

The company is presently in the process of setting up a warehouse and does not operate in any other segment.

Note: 2.15

The company has reclassified and re-grouped previous year's figures to confirm to this year's classification.

For Batliboi, Purohit & Darbari
Firm Registration Number: 303086E
Chartered Accountants

P. J. Bhide
Partner
Membership No. 004714



For and on behalf of the Board of Directors

Director

Director

Place: Kolkata
Date: 29 May 2014