

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2016-17

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name DJSS REALTY PRIVATE LIMITED			PAN AADCD8870H		
	Flat/Door/Block No 2	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6		
	Road/Street/Post Office ROWLAND ROAD	Area/Locality KOLKATA				
	Town/City/District KOLKATA	State WEST BENGAL	Pin 700020	Status Pvt Company		
	Designation of AO(Ward/Circle) WARD 12(3), KOLKATA			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 482213441051016			Date(DD/MM/YYYY) 05-10-2016		
	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	16889
4	Net tax payable			4	0	
5	Interest payable			5	0	
6	Total tax and interest payable			6	0	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	0	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	0	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by MITA SHAW in the capacity of DIRECTORhaving PAN CCCPS7372D from IP Address 122.163.43.227 on 05-10-2016 at KOLKATADsc Sl No & issuer 1438929CN=e-Mudhra Sub CA for Class 2 Individual 2014, OU=Certifying Authority, O=eMudhra Consumer Services Limited, C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Name : M/s DJSS REALTY PRIVATE LIMITED
Address(O) : 2, ROWLAND ROAD, KOLKATA, KOLKATA, WEST BENGAL-700020

Permanent Account No : AADCD8870H Date of Incorporation : 01/06/2011
Status : Private Limited Resident Status Resident
Previous year : 2013-2014 Assessment Year : 2014-2015
Ward/Circle : Return : ORIGINAL
Nature of Business or Profession Builder Others - 0404

Name of the Bank	IFSC Code	Address of Bank Branch	Type of Account	Account Number	ECS(Y/N)
INDIAN BANK	IDIB000S040	1, SARAT BOSE ROAD KOLKATAWEST BENGAL700020	Current	959192930	Yes

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income From Business or Profession	-4517	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

TAX CALCULATION

	MAT Prov	Normal Prov	
Tax at Normal Rates (30%)	0		
Total Tax as per other provisions of the IT Act		0	
Tax payable u/s 115JB	2494		
Add : Surcharge(if applicable)	0	0	
Total	2494	0	
Add : Education Cess	50	0	
Add : Secondary & Higher Education Cess	25	0	
Total	2569	0	
Higher of the above two			2569
Amount Payable			2569
Tax Rounded Off u/s 288 B	2570		

COMPREHENSIVE DETAIL

Mat Credit Table	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
Year					
2014-2015	2569	0	2569	0	0
Total	2569.00	0.00	2569.00	0.00	0.00
Mat Credit Utilized					
Year	BALANCE B/F	C.Yr.UTILIZATION	BALANCE C/F		
2014-2015	0	0	2569		
Total	0.00	0.00	2569.00		

Income from Business & Profession

Details			
Other Business594			
Net Profit As Per P&L A/c		13483	
Less: Items Admissible/for Separate Consideration		18000	
Exempt Income	18000		
Loss From Other Business594		-4517	
Total of Business & Profession			0

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F
Business Income(Ordinary)	2014-2015	4517

Set off & Carry Forward of Losses

Nature of Loss	Asses. Year	Loss B/F	Loss Setoff	Amount C/F	Can not C/F
Business(Ordinary)	2012-2013	212643	0	212643	0
Business(Ordinary)	2013-2014	5487	0	5487	0

DJSS REALTY PRIVATE LIMITED
CIN: U70109WB2011PTC163213
2, ROWLAND ROAD, KOLKATA-700020

DIRECTORS' REPORT

To,
The Members,

Your directors have pleasure in presenting their Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2016.

Financial Highlights (Standalone and Consolidated)

During the year under review, performance of your company as under:

Particulars	Year ended 31 st March 2016	Year ended 31 st March 2015
Turnover	-	-
Profit/(Loss) before taxation	(16889.00)	9493.00
Less: Tax Expense	-	-
Profit/(Loss) after tax	(16889.00)	9493.00
Add: Balance B/F from the previous year	(180154.00)	(189647.00)
Balance Profit / (Loss) C/F to the next year	(197043.00)	(180154.00)

State of Company's Affairs and Future Outlook

During the year under review the company has not posted any operational revenues due to investments in Real Estate and company is set to generate higher profits in the coming years.

Change in nature of business, if any

There has been no change in the nature of business of the Company during the year.

Dividend

No dividend has been recommended for the year

Transfer to Reserves

The company has transferred Rs.(16889.00) to reserves.

Changes in Share Capital

The Company has not issued Equity Shares with Differential Rights during the year.

Disclosure regarding issue of Employee Stock Options

The Company has not provided any Stock Option Scheme to its employees during the year.

Disclosure regarding issue of Sweat Equity Shares

The Company has not issued any Sweat Equity Shares during the year under review.

Extract of Annual Return

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Form MGT-9 and is attached to this Report.

Number of Board Meetings

During the year the Board of Directors met 7(Seven) times during the year. The intervening gap between any two Board Meetings was within the period prescribed under the Companies Act, 2013.

DJSS REALTY PRIVATE LIMITED
CIN: U70109WB2011PTC163213
2, ROWLAND ROAD, KOLKATA-700020

Particulars of Loan, Guarantees and Investments under Section 186

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

Particulars of Contracts or Arrangements of Transactions with Related Parties

There was no contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act 2013.

Explanation to Auditor's Remarks

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

Material Changes Affecting the Financial Position of the Company

No material changes and commitment occurred during the year under review affecting the financial position of the Company:

Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo

Additional information required in terms of Section 134(3)(m) of the Companies Act, 2013, dealing with Conservation of Energy & Technology Absorption are not applicable.

Details of Subsidiary, Joint Venture or Associates

The company is not having any Subsidiary Company, Joint Ventures and Associates.

Risk Management Policy

The Company does not have any Risk Management Policy as the element of risk threatening the Company's existence is very minimal.

Details of Directors and Key Managerial Personnel

There were no changes during the year.

Details of significant & material orders passed by the regulators or courts or tribunal

There are no significant and material orders passed by the Regulators/Courts that would impact the going concern status of the Company and its future operations.

Statement in Respect of Adequacy of Internal Financial Control with Reference to the Financial Statements

The Company has in place adequate internal financial controls with reference to financial statements.

Deposits

The Company has neither accepted nor renewed any deposits during the year under review.

Statutory Auditors

M/s Neha Chaudhary & Associates(FRN 327596E), Chartered Accountants, of 177B, C.R. Avenue, Kolkata-700007 were appointed as the statutory auditor of the Company, in the Annual General Meeting of the Company held for the financial year 2014-15, to audit the books of accounts of the company for a period of 5(Five) years commencing from the financial year 2015-16 and to hold the office till the conclusion of the Annual General Meeting of the Company to be held for the financial year 2019-20, subject to ratification at every Annual General Meeting.

Directors Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

DJSS REALTY PRIVATE LIMITED
CIN: U70109WB2011PTC163213
2,ROWLAND ROAD, KOLKATA-700020

- =====
- a) in the preparation of the annual accounts for the financial year ended 31st March, 2016, the applicable accounting standards had been followed and there are no material departure from the same;
 - b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2016 and of the profit /loss of the Company for that period;
 - c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
 - d) the directors had prepared the annual accounts on a going concern basis;
 - e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Sexual Harrasment of Women (Prevention, Prohibition and Prevention) Act, 2013

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Acknowledgment

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support

Place : Kolkata

Date : 25/07/2016

For and on behalf of the Board of Directors

For DJSS REALTY PVT LTD

Mita Shaha

Director

For DJSS REALTY PVT LTD

Sanjay Das

Director

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
M/S DJSS REALTY PRIVATE LIMITED

Report on Standalone Financial Statements

We have audited the accompanying standalone financial statements of M/S DJSS REALTY PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2016, the Statement of Profit and Loss, for the year then ended 31st March 2016, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

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 standalone 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting 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.

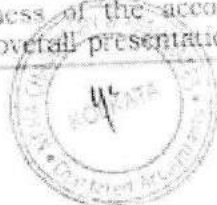
Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements 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 there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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 the 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 financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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, of the state of affairs of the Company as at 31st March, 2016, and its loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- i. As required by Section 143(3) of the Act, we report that:
 - a) 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.
 - b) In our opinion proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit & Loss dealt with by this report are in agreement with the books of accounts.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies(Accounts) Rules, 2014
 - e) On the basis of written representations received from the directors as on 31st March 2016, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2016, from being appointed as a director in terms of section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A"; and
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies(Audit & Auditors) Rules, 2014, in our opinion and to the best of the information and according to the explanations given to us:
 - i. The Company does not have any pending litigations as on 31st March 2016 which would impact its financial position.
 - ii. The Company do not have any long term contracts including derivative contracts for which there were any material foreseeable losses. As such the company is not required to make any provisions.
 - iii. The Company is not required to transfer any amount to the Investor's Education & Protection Fund.

Place: Kolkata
Date:25/07/2016



For Neha Chaudhary & Associates
Chartered Accountant

Neha Chaudhary
(CA Neha Chaudhary)
Proprietor
M. No.066227
Reg. No.327596E

ANNEXURE-A TO THE AUDITORS REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/S DJSS REALTY PRIVATE LIMITED ("the Company") as of 31 March 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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 (ICAI). 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2016, 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.

Place: Kolkata
Date: 25/07/2016



For Neha Chaudhary & Associates
Chartered Accountant

Neha Chaudhary
(CA Neha Chaudhary)

Proprietor
M. No. 066227
Reg. No. 327596E

DJSS REALTY PRIVATE LIMITED

CIN NO: U70109WB2011PTC163213

2 ROWLAND ROAD KOLKATA WB 700020 IN

Email : riddhisiddhidevelopers@gmail.com, Tel : 033-30521232

Balance Sheet as at 31 March, 2016

Particulars	Note	As at 31 March, 2016	As at 31 March, 2015
		₹	₹
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	1,00,000.00	1,00,000.00
(b) Reserves and surplus	3	(1,97,043.00)	(1,80,154.00)
		(97,043.00)	(80,154.00)
2 Current liabilities			
(a) Short-term borrowings	4	14,79,226.00	19,79,226.00
(b) Other current liabilities	5	205,59,000.00	205,56,500.00
		220,38,226.00	225,35,726.00
TOTAL		219,41,183.00	224,55,572.00
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	6	207,31,182.00	207,24,752.00
(ii) Intangible assets	7	9,535.00	11,442.00
(b) Other Non Current Assets		207,40,717.00	207,36,194.00
2 Current assets			
(a) Cash and cash equivalents	8	1,00,466.00	6,19,378.00
(b) Short-term loans and advances	9	11,00,000.00	11,00,000.00
		12,00,466.00	17,19,378.00
TOTAL		219,41,183.00	224,55,572.00
Significant Accounting Policies Notes on Financial Statements	1 to 11	-	-

(Forming Integral part of Accounts)

For and on behalf of the Board of Directors

In terms of our report of even date annexed herewith

NEHA CHAUDHARY & ASSOCIATES

Chartered Accountants

Firm's Registration no.:327596E

Yeha my



NEHA CHAUDHARY

Partner

Membership No.:066227

Kolkata

Dated : 25/07/2016

For DJSS REALTY PVT LTD.

Mita Shaw

Director

For DJSS REALTY PVT LTD.

Srijay Das

Director

DJSS REALTY PRIVATE LIMITED

CIN NO: U70109WB2011PTC163213

2 ROWLAND ROAD KOLKATA WB 700020 IN

Email : riddhisiddhidevelopers@gmail.com, Tel : 033-30521232

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2016

Particulars		Note No.	For the year ended 31 March, 2016	For the year ended 31 March, 2015
			₹	₹
1	Revenue from operations (gross)		-	-
2	Other income	10	-	18,400.00
3	Total revenue (1+2)		-	18,400.00
4	Expenses			
	Other expenses	11	16,889.00	8,907.00
	Total expenses		16,889.00	8,907.00
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		(16,889.00)	9,493.00
6	Exceptional items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 + 6)		-	-
8	Extraordinary items		(16,889.00)	9,493.00
9	Profit / (Loss) before tax (7 ± 8)		-	-
10	Tax expense:			
	Current tax expense for current year		(16,889.00)	9,493.00
11	Profit / (Loss) for the year		(16.89)	9.49
	Earning per equity share of Rs.100/- each			
	Basic and diluted earning per Share (Rs.)			
	Significant Accounting Policies			
	Notes on Financial Statements	1 to 11		

(Forming Integral part of Accounts)

For and on behalf of the Board of Directors

In terms of our report of even date annexed herewith

NEHA CHAUDHARY & ASSOCIATES

Chartered Accountants

Firm's Registration no.:327596E

Neha Chaudhary

NEHA CHAUDHARY

Partner

Membership No.:066227

Kolkata

Dated : 25/07/2016



For DJSS REALTY PVT LTD.

Mita Shaha

Director

For DJSS REALTY PVT LTD.

Sanjay Das

Director

DJSS REALTY PRIVATE LIMITED

Notes-1 on Financial Statements for the Year ended 31st March, 2016

PART-I GENERAL INFORMATIONS

DJSS REALTY PRIVATE LIMITED (the company) is a Private Limited Company, incorporated on the 01/06/2011 and registered with the Registrar of Companies West Bengal to carry out Real Estate business.

PART-II SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention, except for certain fixed assets which are revalued, in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013.

B. Use of Estimates

The preparation of financial statements requires 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. Difference between the actual results and estimates are recognised in the period in which the results are known/ materialised.

C. Own Fixed Assets

Fixed Assets are stated at cost net of recoverable taxes and includes amounts added on revaluation, less accumulated depreciation and impairment loss, if any. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the fixed assets are capitalised.

D. Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation / depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalised.

E. Depreciation and Amortisation

Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method (WDV) at the rates and in the manner prescribed in Schedule XIV to the Companies Act, 2013 over their useful life.

F. Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

G. Foreign Currency Transactions

- a) Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.
- b) Monetary items denominated in foreign currencies at the year end are restated at year end rates. In case of items which are covered by forward exchange contracts, the difference between the year end rate and rate on the date of the contract is recognised as exchange difference and the premium paid on forward contracts is recognised over the life of the contract.
- c) Non monetary foreign currency items are carried at cost.
- d) In respect of branches, which are integral foreign operations, all transactions are translated at rates prevailing on the date of transaction or that approximates the actual rate at the date of transaction. Branch monetary assets and liabilities are restated at the year end rates.
- e) Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Profit and Loss account except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

H. Investments

Current investments are carried at lower of cost and quoted/fair value, computed category wise. Long Term Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

I. Inventories

Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition.

DJSS REALTY PVT, LTD.
Mita Shaha



DJSS REALTY PVT, LTD.
Satyajit

Director

Director

DJSS REALTY PRIVATE LIMITED

Notes-1 on Financial Statements for the Year ended 31st March, 2016

- J. Revenue Recognition**
Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, sales tax, service tax, excise duty and sales during trial run period, adjusted for discounts (net), Value Added Tax (VAT) and gain / loss on corresponding hedge contracts. Dividend income is recognized when right to receive is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.
- K. Excise Duty / Service Tax and Sales Tax / Value Added Tax**
Excise duty / Service tax is accounted on the basis of both, payments made in respect of goods cleared / services provided as also provision made for goods lying in bonded warehouses. Sales tax / Value added tax paid is charged to Profit and Loss account.
- L. Employee Benefits**
- (i) Short-term employee benefits are recognised as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.
 - (ii) Post employment and other long term employee benefits are recognised as an expense in the Profit and Loss account for the year in which the employee has rendered services. The expense is recognised at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post employment and other long term benefits are charged to the Profit and Loss account.
 - (iii) In respect of employees stock options, the excess of fair price on the date of grant over the exercise price is recognised as deferred compensation cost amortised over the vesting period.
- M. Employee Separation Costs**
Compensation to employees who have opted for retirement under the voluntary retirement scheme of the Company is charged to the Profit and Loss account in the year of exercise of option.
- N. Borrowing Costs**
Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Profit and Loss account.
- O. Financial Derivatives and Commodity Hedging Transactions**
In respect of derivative contracts, premium paid, gains / losses on settlement and losses on restatement are recognized in the Profit and Loss account except in case where they relate to the acquisition or construction of fixed assets, in which case, they are adjusted to the carrying cost of such assets.
- P. Provision for Current and Deferred Tax**
Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future.
- Q. Premium on Redemption of Bonds / Debentures**
Premium on redemption of bonds / debentures, net of tax impact, are adjusted against the Securities Premium Account.
- R. Provisions, Contingent Liabilities and Contingent Assets**
Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.



DJSS REALTY PVT. LTD.
Mita Shaw.

Director

DJSS REALTY PVT. LTD.

Sujay Das
Authorized Signatory

11/03/16

DJSS REALTY PRIVATE LIMITED

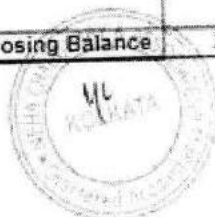
Notes on Financial Statements for the Year ended 31st March, 2016

	As on 31 March, 2016	As on 31 March, 2015
	₹	₹
Note 2		
SHARE CAPITAL		
Authorised :		
5000 Equity shares of Rs.100/- each.	5,00,000.00	5,00,000.00
	5,00,000.00	5,00,000.00
Issued:		
1000 Equity Shares of Rs.100/- each.	1,00,000.00	1,00,000.00
	1,00,000.00	1,00,000.00
Subscribed & Paid Up:		
1000 Equity Shares of Rs.100/- each.	1,00,000.00	1,00,000.00
	1,00,000.00	1,00,000.00
A) Reconciliation of Shares outstanding at the beginning and at the end of the reporting period.		
Reconciliation of Share Capital (Amount Rs.)		
Opening Balance	1,00,000.00	1,00,000.00
Add: Issued during the Year	-	-
Closing Balance	1,00,000.00	1,00,000.00
Total	1,00,000.00	1,00,000.00
B) Terms/rights attached to equity shares		
The company has only one class of equity shares having a par value of Rs. 100 per share. Each share holder of equity share is entitled to one vote per share.		
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 the preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.		
C) Terms/rights attached to Preference shares		
D) Details of Shares held by shareholders holding more than 5 % of the aggregate shares in the company		
Equity Shares of Rs. 100 each fully paid.		
Sri Sanjiv Kumar Dabriwal(50% of holding in Current Year)	50,000.00	50,000.00
Sri Deepika Dabriwal(50% of holding in Current Year)	50,000.00	50,000.00
	1,00,000.00	1,00,000.00
Note 3		
Reserves & Surplus		
(Surplus)/Deficit in Statement of Profit and Loss are as under:		
Balance as per last financial statements	(1,80,154.00)	(1,89,647.00)
Add: (Profit)/Loss for the Year	(16,889.00)	9,493.00
Closing Balance	(1,97,043.00)	(1,80,154.00)
Note 4		
Short-term borrowings		
Unsecured Loans		
Saijan Commercial Enterprises Limited	14,79,226.00	19,79,226.00
Closing Balance	14,79,226.00	19,79,226.00
Other Current Liability (Note 5)		
Audit Fees Payable	9,000.00	6,500.00
TDS Payable	-	-
Advance towards Sale of Land		
Devlok Marketing Pvt Ltd.	14,00,000.00	14,00,000.00
G.S. Fertilisers Pvt. Ltd.	135,00,000.00	135,00,000.00
Elite Merchants Pvt Ltd(Associate)	56,50,000.00	56,50,000.00
Closing Balance	205,59,000.00	205,56,500.00

DJSS REALTY PVT, LTD

Mita Shaw

Director



DJSS REALTY PVT, LTD.

Sanjiv Dab

Director

DJSS REALTY PRIVATE LIMITED

Notes on Financial Statements for the Year ended 31st March, 2016

	As on 31 March, 2016	As on 31 March, 2015
	₹	₹
Fixed Assets (Note No.6)		
Land & Land Development cost at Joka	207,31,182.00	207,24,752.00
Closing Balance	207,31,182.00	207,24,752.00
Other Non Current Assets (Note No.7)		
Misc. Expenses(Assets)		
Preliminary Expenses	11,442.00	13,349.00
Less : Written Off	(1,907.00)	(1,907.00)
Total of Other Current Assets	9,535.00	11,442.00
Current Assets		
Cash and Cash Equivalents (Note No.8)		
a) Balances with Banks:		
In current accounts	5,052.00	5,164.00
b) Cash in hand(as certified)	95,414.00	6,14,214.00
Total of Cash and Bank Balances	1,00,466.00	6,19,378.00
Short Term Loans & Advances (Note No.9)		
a) Advances recoverable in cash and/or in kind		
Advance towards Purchase of Land		
Anita Mondal	1,00,000.00	1,00,000.00
Ganesh Chandra Mondal	10,00,000.00	10,00,000.00
Total of Short Terms Loans & Advances	11,00,000.00	11,00,000.00
Note -10		
Other Income	-	18,400.00
Total Other Income	-	18,400.00
Note -11		
Other Expenses		
ADMINISTRATIVE EXPENSES		
Audit Fee	4,000.00	5,000.00
Bank Charges	182.00	-
Filing Fee	10,800.00	2,000.00
Preliminary Expenses W/o	1,907.00	1,907.00
Total of other Expenses	16,889.00	8,907.00

DJSS REALTY PVT, LTD.

✓ Mita Shaw.

Director



DJSS REALTY PVT, LTD.

Sangita Das

Director