

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year

2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	DJSS REALTY PRIVATE LIMITED			AADCD8870H		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6	
	2					
	Road/Street/Post Office	Area/Locality		Status	Pvt Company	
	ROWLAND ROAD	KOLKATA				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700020			
	Designation of AO(Ward/Circle)			Original or Revised		
	WARD 12(3), KOLKATA			ORIGINAL		
E-filing Acknowledgement Number			Date(DD/MM/YYYY)			
271503871301017			30-10-2017			
COMPUTATION OF INCOME AND TAX THEREON	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	9822
	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 DIRECTOR

having PAN CCCP57372D from IP Address 110.225.9.244 on 30-10-2017 at KOLKATA

Dsc SI No & issuer 13368940CN=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

INDEPENDENT AUDITOR'S REPORT

To The Members of **DJSS REALTY PRIVATE LIMITED**

1. Report on Financial Statements

We have audited the accompanying standalone financial statements of **DJSS REALTY PRIVATE LIMITED** ("the Company") which comprise the Balance Sheet as at 31st March 2017, the Statement of Profit and Loss for the year ended and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

The Management 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 to 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 the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of 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.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act and the Rules made there under including the accounting and auditing standards and the matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements 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.

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:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2017;
- (b) In the case of the statement of Profit and Loss, of the Loss for the year ended on that date.

5. 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 purpose of our audit;
 - b. In our opinion proper books of account as required by law have been so far as appears from our examination of those books;
 - c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of financial statements;
 - d. In our opinion, aforesaid financial statements comply with the Accounting standards prescribed under Section 133 of the Act, as applicable;
 - e. On the basis of written representations received from the directors as on 31st March 2017, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2017, from being appointed as a director in terms of Section 164(2) of the Act; and
 - 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**".
 - g. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:



- i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements as at 31st March, 2017.
- ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) There were no amounts which were required to be transferred to the Investor's Education & Protection Fund during the year ended March 31, 2017.
- iv) The company has provided requisite disclosures in the financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on audit procedures and relying on the management representation we report that the disclosures are in accordance with the books of account maintained by the Company and as produced to us by the Management- Refer Note xi of the Notes-1 on Financial Statements.

For Rajib Choudhury & Co.
Chartered Accountants
FRN: 328376E

Rajib Choudhury



(CA Rajib Choudhury)
Proprietor
Membership No: 066956

Place: Kolkata
Date: The 30th day of June 2017

“Annexure A” referred to Para 5.i (f) of our report of even date

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 **DJSS REALTY PRIVATE LIMITED** (“the Company”) as of March 31, 2017 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”.

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. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and 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 amounts, the disclosures in the financial statements and adequacy of the internal financial control system over financial reporting and there operating effectiveness.



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. In making those risk assessments we consider internal financial control relevant to the company's preparation of financial statements that give a true and fair view in order to design audit procedure that are appropriate in the circumstances. Our 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.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over

RAJIB CHOUDHURY & CO.
CHARTERED ACCOUNTANTS

FLAT NO.105, BLOCK II,
SUSHILA APARTMENTS DOHARIA
METHOPARA, MADHYAMGRAM
KOLKATA-700007

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 March 31, 2017, 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".

For Rajib Choudhury & Co.
Chartered Accountants
FRN: 328376E

Rajib Choudhury



(CA Rajib Choudhury)
Proprietor
Membership No: 066956

Place: Kolkata

Date: The 30th day of June 2017

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

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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, 2017.

Financial Highlights

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

Particulars	Year ended 31 st March 2017	Year ended 31 st March 2016
Turnover	-	-
Profit/(Loss) before taxation	(9822.00)	(16889.00)
Less: Tax Expense	-	-
Profit/(Loss) after tax	(9822.00)	(16889.00)
Add: Balance B/F from the previous year	(196743.00)	(179854.00)
Balance Profit / (Loss) C/F to the next year	(206565.00)	(196743.00)

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 loss of Rs.(9822.00) to reserves during the year.

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

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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 RAJIB CHOUDHURY & CO. (FRN 328376E), Chartered Accountants, were appointed as the statutory auditor of the Company, in the Annual General Meeting of the Company held for the financial year 2015-16, to audit the books of accounts of the company for a period of 5(Five) years commencing from the financial year 2016-17 and to hold the office till the conclusion of the Annual General Meeting of the Company to be held for the financial year 2020-21, subject to ratification at every Annual General Meeting.

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

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Directors Responsibility Statement

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

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2017, 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, 2017 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 Harassment 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 : 30/06/2017

For and on behalf of the Board of Directors

For DJSS REALTY PVT LTD.

Mita Shaw.

Director

For DJSS REALTY PVT LTD.

Soumya Das

Director

DJSS REALTY PRIVATE LIMITED
2, ROWLAND ROAD, KOLKATA-700020

Form No. MGT - 9
EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON
31/03/2017

*[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the
Companies (Management and Administration) Rules, 2014]*

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	U70109WB2011PTC163213
ii.	Registration Date	01/06/2011
iii.	Name of the Company	DJSS REALTY PRIVATE LIMITED
iv.	Category/Sub-Category of the Company	INDIAN NON-GOVERNMENT COMPANY
v.	Address of the Registered office and contact details	2 ROWLAND ROAD, KOLKATA-700020 EMAIL ID: riddhisiddhidevelopers@gmail.com TELEPHONE: 033-30521232
vi.	Whether listed company	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent ,if any	ROC KOLKATA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	REAL ESTATE	681	-

**III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES
NOT APPLICABLE**

DJSS REALTY PRIVATE LIMITED

2, ROWLAND ROAD, KOLKATA-700020

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during The year
	Demat	Physical	Total	% of Total Shares	Dem at	Physical	Total	% of Total Shares	
A. Promoter									
1) <i>Indian</i>									
a) Individual/HUF	-	1000	1000	100	-	1000	1000	100	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any Other	-	-	-	-	-	-	-	-	-
Sub-total(A)(1):-	-	1000	1000	100	-	1000	1000	100	-
2) <i>Foreign</i>	-	-	-	-	-	-	-	-	-
Sub-total(A)(2):-	-	-	-	-	-	-	-	-	-
B. Public Shareholding									
1. <i>Institutions</i>	-	-	-	-	-	-	-	-	-
Sub-total(B)(1)	-	-	-	-	-	-	-	-	-
2. <i>Non Institutions</i>	-	-	-	-	-	-	-	-	-
Sub-total(B)(2)	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B) = (B)(1) + (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	1000	1000	100	-	1000	1000	100	-

DJSS REALTY PRIVATE LIMITED
2, ROWLAND ROAD, KOLKATA-700020

ii. Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
3.	SANJIV KUMAR DABRIWAL	500	50.00	-	500	50.00	-	-
8.	DEEPIKA DABRIWAL	500	50.00		500	50.22		
	Total	1000	100	-	1000	100	-	-

iii. Change in Promoters' Shareholding (please specify, If there is no change

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	1000	100	1000	100
	Date wise Increase / Decrease	-	-	-	-
	At the End of the year	1000	100	1000	100

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

UNSECURED LOAN OF RS.2027234/-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager : NA

B. Remuneration to other directors: NA

C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD : NA

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES: NA

DJSS REALTY PRIVATE LIMITED
2, ROWLAND ROAD, KOLKATA-700020

LIST OF SHAREHOLDERS

FOLIO NO.	NAME OF SHARE HOLDER	FATHERS'/HUSBANDS' NAME	ADDRESS	SHARES
1	SANJIV KUMAR DABRIWAL	DWARKA PRASAD DABRIWAL	2, ROWLAND ROAD, KOL-20	500
2	DEEPIKA DABRIWAL	SANJIV KUMAR DABRIWAL	2, ROWLAND ROAD, KOL-20	500
	TOTAL			1000

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, 2017

Particulars		Note	As at 31 March, 2017	As at 31 March, 2016
			₹	₹
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	1,00,000.00	1,00,000.00
	(b) Reserves and surplus	3	(2,06,565.00)	(1,96,743.00)
			(1,06,565.00)	(96,743.00)
2	Current liabilities			
	(a) Short-term borrowings	4	20,27,234.00	14,79,226.00
	(b) Other current liabilities	5	205,77,667.00	205,59,000.00
			226,04,901.00	220,38,226.00
	TOTAL		224,98,336.00	219,41,483.00
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	6	212,90,657.00	207,31,482.00
	(b) Other Non Current Assets	7	7,628.00	9,535.00
			212,98,285.00	207,41,017.00
2	Current assets			
	(a) Cash and cash equivalents	8	1,00,051.00	1,00,466.00
	(b) Short-term loans and advances	9	11,00,000.00	11,00,000.00
			12,00,051.00	12,00,466.00
	TOTAL		224,98,336.00	219,41,483.00
	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

RAJIB CHOUDHURY & CO.

Chartered Accountants

Firm's Registration no.: 328376E

Rajib Choudhury**CA. RAJIB CHOUDHURY**

(Proprietor)

Membership No.: 066956

Kolkata

Dated : 30/06/2017

For DJSS REALTY PVT LTD.

Mita Shau

Director

For DJSS REALTY PVT LTD.

Soujit 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 31.03.2017

Particulars		Note No.	For the year ended 31 March, 2017	For the year ended 31 March, 2016
			₹	₹
1	Revenue from operations (gross)	10	-	-
2	Other income		-	-
3	Total revenue (1+2)		-	-
4	Expenses	11		
	Other expenses		9,822.00	16,889.00
	Total expenses		9,822.00	16,889.00
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		(9,822.00)	(16,889.00)
6	Exceptional items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 + 6)		-	-
8	Extraordinary items		(9,822.00)	(16,889.00)
9	Profit / (Loss) before tax (7 + 8)		-	-
10	Tax expense:			
	Current tax expense for current year		-	-
11	Profit / (Loss) for the year		(9,822.00)	(16,889.00)
	Earning per equity share of Rs.100/- each			
	Basic and diluted earning per Share (Rs.)		(9.82)	(16.89)
	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

RAJIB CHOUDHURY & CO.

Chartered Accountants

Firm's Registration no.: 328376E



CA. RAJIB CHOUDHURY

(Proprietor)

Membership No.: 066956

Kolkata

Dated : 30/06/2017

For DJSS REALTY PVT LTD.



Director

For DJSS REALTY PVT LTD.



Director

DJSS REALTY PRIVATE LIMITED

Notes on Financial Statements for the Year ended 31st March, 2017

	As on 31 March, 2017	As on 31 March, 2016
	₹	₹
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	(1,96,743.00)	(1,79,854.00)
Add: (Profit)/Loss for the Year	(9,822.00)	(16,889.00)
Less : Appropriations		-
	(2,06,565.00)	(1,96,743.00)
Closing Balance	(2,06,565.00)	(1,96,743.00)
Note 4		
Short-term borrowings		
Unsecured Loans		
Sajjan Commercial Enterprises Limited	20,27,234.00	14,79,226.00
Closing Balance	20,27,234.00	14,79,226.00



DJSS REALTY PRIVATE LIMITED

Notes-1 on Financial Statements for the Year ended 31st March, 2017

- 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 recognised 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 PRIVATE LIMITED

Notes-1 on Financial Statements for the Year ended 31st March, 2017

PART-III Additional information to the financial statements

Note Particulars

1 Related Party Disclosure as per Accounting Standard- 18

a) Particulars of Subsidiary/ Associate Company/ LLPs/Firms/Concerns etc

with whom transactions were held during the year

b) Key Management Personnel & Their Relatives MITA SHAW
SANJOY DAS

Related Party Transactions as per Accounting Standard- 18

Particulars	Key Managerial Persons	Relatives	Associates
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iii) **Segment Reporting** : Nil

iv) **Capital Expenditure commitments not provided for (net of advance)**

Current Year : Nil

Previous Year : Nil

v) **Expenditure incurred on employees**

Current Year : Nil

Previous Year : Nil

vi) **Earnings / Expenditure in foreign currency**

Current Year : Nil

Previous Year : Nil

vii) **Earnings per Shares**

PARTICULARS	AS ON 31/03/2017	AS ON 31/03/2016
Profit & Loss after Tax (Rs)	(9,822.00)	(16,889.00)
No. of Equity Shares	1000	1000
Nominal Value of Shares (Rs)	100	100
Basic / Dilated EPS (Rs)	(9.82)	(16.89)

viii) There is no liability under the payment of Gratuity Act for the year under review as such no provisions have been made.

ix) During the year under review and for the time being the company is not making any payments on account of employee benefits because as per the management there is no obligation as such.

x) Previous year figures have been regrouped/reclassified wherever necessary to correspond with the current year classification/disclosure.

xi) In terms of notification no G.S.R.308 (E) dated 30th March 2017 of Ministry of Corporate Affairs, necessary disclosures on details of Specified Bank Notes and other denomination notes held and transacted during the period from 8th November, 2016 to 30th December 2016 are provided as under :-

Particulars	Specified Bank Notes	Other Denomination Notes	Total
(a)	(b)	(c)	(D) = (b+c)
Closing Cash in Hand as on 08.11.2016	-	86,414.00	86,414.00
Add. Permitted Receipts	-	-	-
Less. Permitted Payments	-	-	-
Less. Amount deposited in Banks	-	-	-
Closing Cash in Hand as on 30.12.2016	-	86,414.00	86,414.00

