



INDEPENDENT AUDITORS' REPORT

To the Members of
M/s. JAIHANUMAN PROJECTS PVT. LTD.
Report on the Financial Statements

We have audited the accompanying financial statements of **M/s JAIHANUMAN PROJECTS PVT. LTD.** which comprise the Balance Sheet as at March 31, 2016 and the Statement of Profit and Loss for the year then ended and a summary of Significant Accounting Policies and other explanatory information.

Management's Responsibility for the 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 and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with the Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provision 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 thereunder.

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 misstatements.

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 judgement, 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 of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial control system over financial reporting and the operating 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 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 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, 2016; and
- b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 kept by the Company so far as it 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.
 - 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 the written representations received from the directors as on March 31, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016, from being appointed as a director in terms of sub-section (2) of Section 164 of the Act.
 - f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The company has no pending litigation on its financial position in its Financial Statement.
 - 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 required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Kolkata

Date: 8TH AUGUST, 2016

For M/s. D TOSHNIWAL & ASSOCIATES
Chartered Accountants
Firm Reg. No. 329277E



Archana Maheshwari
(ARCHANA MAHESHWARI)
Partner
M. No. 428390



ANNEXURE TO INDEPENDENT AUDITORS'S REPORT

Statement referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of **M/s JAIHANUMAN PROJECTS PVT. LTD.** on the accounts for the period ended 31st March, 2016.

In terms of the information and explanation given to us and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- i. According to explanation and information given to us, the company is maintaining proper record showing full particulars including quantitative details and situation of fixed assets and it has been physically verified by management at reasonable intervals.
- ii. According to explanation and information given to us, the company is not having inventory of goods. However inventory of financial assets like shares & securities is there and proper records of such being maintained.
- iii. According to the information and explanations given to us the company has not granted loans to parties covered in the register maintained under section 189 of the Companies Act 2013. Hence (iii)(a) and (iii)(b) is not applicable.
- iv. In our opinion and according to the information and explanations, given to us there is an adequate internal control procedure commensurate with the size of the Company and nature of its business with regard to purchases of inventories, fixed assets and with regard to the sale of goods and services. During the course of our audit, we have not observed any major weaknesses or continuing failure to correct any major weaknesses in the internal control system of the company in respect of these areas.
- v. According to information and explanation given to us, The Company has not accepted any deposits from the public during the year within the provision of Section 73 to Section 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under with regard to the Companies (Acceptance of Deposits) Rules, 2014. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.
- vi. The Company is not required to maintain cost records as specified by the Central Government under section 148 (1) of the Companies Act, 2013.
- vii. (a) According to the information given to us, no undisputed amounts payable in respect of Income Tax, Sales Tax, Wealth Tax, Service Tax, Customs duty, Excise duty and Cess were in arrears, as at 31st March, 2016 for the period exceeding six months from the date they become payable.
(b) According to the information and explanations given to us, there is no material dues of Sales tax, Wealth Tax, Service tax, Customs Duty, Excise Duty which have not been deposited with the appropriate authorities on account of any dispute.
(c) The company is not required to transfer the amounts to Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act, 2013 and the rules made thereunder.
- iii. According to information and explanation given to us, the company has not incurred any cash losses during the financial year covered by our audit and has also not incurred cash losses during the immediately preceding financial year.





D TOSHNIWAL & ASSOCIATES

Chartered Accountants

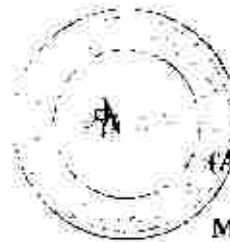
8, Ratan Sarkar Garden Lane
4th Floor, Room No. 4E,
Kolkata-700 007

- ix. According to information and explanation given to us, The company has not taken loan from financial institution, banks or debenture holders. Therefore clause (ix) is not applicable.
- x. According to the information and explanations given to us, the Company has not given corporate guarantee for credit facilities taken by another body corporate from a bank. According to the information and explanation given to us, we are of the opinion that the terms and conditions thereof are not prima facie prejudicial to the interest of the company.
- xi. In our opinion and according to the information and explanations given to us, the Company have not applied for term loan during the year.
- xii. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial Statements and as per the information and explanations given by the management, we report that no fraud on or by the Company has been noticed or reported during the year.

Place: Kolkata

Date: 8TH AUGUST, 2016

For M/s. D TOSHNIWAL & ASSOCIATES
Chartered Accountants
Firm Reg. No. 329277E



Archana Maheshwari
(ARCHANA MAHESHWARI)
Partner
M. No. 428390

JAIHANUMAN PROJECTS PRIVATE LIMITED

Balance Sheet as at 31-03-2016

Amount in Rs.

	Note No.	As at 31 March, 2016	As at 31 March, 2015
<u>EQUITY AND LIABILITIES</u>			
1. Shareholder's Funds			
a) Share capital	3	3,00,00,000	1,00,000
b) Reserves and surplus	4	(84,375)	(25,873)
2. Current Liabilities			
a) Short term Borrowings	5	62,00,000	1,12,00,000
b) Other current Liabilities	6	14,223	2,500
c) Current Liabilities	7	22,07,700	9,44,341
TOTAL		3,83,37,548	1,22,20,968
ASSETS			
1. Non-current assets			
a) Fixed Assets			
i) Tangible assets		38,761	1,05,215
a) Project & Other Expenses to be capitalised	9	1,62,80,217	-
b) Non Current Investments		-	-
c) Deferred Tax Asset (Net)		2,080	2,708
2. Current Assets			
a) Cash and cash equivalents	10	51,03,291	1,16,856
b) Other current Assets		-	8,77,189
c) Trade Receivables	11	3,06,869	-
c) Short term loans & advances	12	1,66,06,329	1,11,19,000
TOTAL		3,83,37,548	1,22,20,968
Significant accounting policies and notes on accounts forming part of the financial statements	1 & 2		

In terms of our report attached.

For D Tashniwal & Associates

Chartered Accountants

(FRN. NO. 329277E)

Archana Maheshwari
(Archana Maheshwari)

Partner

Mem No. 428390

Place: Kolkata

Date : 7th August, 2016



For and on behalf of the Board of Directors
JAI HANUMAN PROJECTS PVT. LTD.

Director

Director

JAI HANUMAN PROJECTS PVT. LTD.

Director

Director

JAI HANUMAN PROJECTS PVT. LTD.

Subhanshu Shekh

Director

JAI HANUMAN PROJECTS PVT. LTD.

Durga prasad choudhury

Director

JAIHANUMAN PROJECTS PRIVATE LIMITED

Statement of Profit and Loss Account for the period ended 31-03-2016

Amount in Rs.

	Note No.	For the year ended 31 March, 2016	For the year ended 31 March, 2015
CONTINUING OPERATIONS			
INCOME			
I. Revenue from operations		-	-
Other Income		-	-
Total revenue		-	-
EXPENSES			
Depreciation and amortization expense	12	-	-
Other expenses		57,875	17,315
Total expenses		57,875	17,315
Profit/(Loss) before exceptional and extraordinary items and Tax		(57,875)	(17,315)
Exceptional item		Nil	Nil
Profit/(Loss) before extraordinary items and Tax		(57,875)	(17,315)
Extra Ordinary item		Nil	Nil
Profit/(Loss) before Tax		(57,875)	(17,315)
Tax Expenses			
1) Current Tax		-	-
2) Deferred Tax charge/(credit)		627	(2,708)
3) Tax of earlier year		-	-
Profit/(Loss) from continuing operations (A)		(58,502)	(14,607)
DISCONTINUING OPERATIONS			
Profit/(Loss) from discontinuing operations (before tax)		-	-
Tax expense of discontinuing operations		-	-
Profit/(Loss) from discontinuing operations (B)		-	-
TOTAL OPERATIONS			
Profit/(Loss) for the year (A)+(B)		(58,502)	(14,607)
Earnings per equity share (of Rs. 10 each)			
(a) Basic	13		
(i) Continuing operations		(0.02)	(1.46)
(ii) Total operations		(0.02)	(1.46)
(b) Diluted			
(i) Continuing operations		(0.02)	(1.46)
(ii) Total operations		(0.02)	(1.46)
Significant accounting policies and notes on accounts forming part of the financial statements	1 & 2		

In terms of our report attached.

For D Toshniwal & Associates
Chartered Accountants
(FRN. NO. 329277E)

Archana Maheshwari
(Archana Maheshwari)
Partner

Mem No. 428390

Place: Kolkata

Date : 7th August, 2016



For and on behalf of the Board of Directors

JAI HANUMAN PROJECTS PVT. LTD.

Director

Director

Director

Director

Director

Director

Director

Director

Director

Director

Director

Director

Director

Director

Director

Director

Director

JAI HANUMAN PROJECTS PVT. LTD.

Dingaprasad Chowdhuri

Director

JAI HANUMAN PROJECTS PVT. LTD.

Mohoy Sathukham

Director

JAI HANUMAN PROJECTS PVT. LTD.

Subhasis Ghosh

Director

Director

Director

Director

JAIHANUMAN PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

1. SIGNIFICANT ACCOUNTING POLICIES

a. BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles & provisions of the Companies Act, 2013 and as a going concern.

b. REVENUE RECOGNITION

The company generally follows mercantile system of accounting & recognises significant items of Income & Expenditure on accrual basis.

c. INVESTMENTS

Investment that are readily realizable and are intended to be held for more than one year from the date, on which such investments are made, are classified as non current investments. Long term investments are stated at cost of acquisition. Provision for diminution is made when such diminution is considered other than temporary in nature.

d. FIXED ASSETS

Fixed Assets are stated at cost of acquisition less accumulated depreciation. Depreciation is provided on the basis of written down value method as per Part "C" of Schedule II of the Companies Act, 2013.

e. TAXATION

i. Current tax is determined on the profit for the year in accordance with the provisions of the Income tax Act, 1961.

f. PROVISIONS, CONTIGENT LIABILITIES AND CONTIGENT ASSETS

Provision involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and its is probable that there will be outflow of resources.



JAIHANUMAN PROJECTS PRIVATE LIMITED

2. NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016

a. Contingent liabilities

There is no contingent liability.

b. Related party disclosure - As identified by the management and relied upon by the auditors

A. List of related Parties & Relationships (as identified by the management).

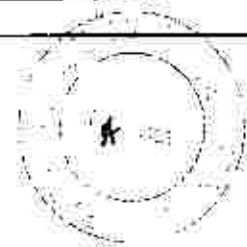
Description	Name of the Related Party
i) Key Management Personnel :	1. (Director) Vinod Kumar Jajoo 2. (Director) Moloy Sadhukhan
ii) Enterprise over which key Management Personnel & their relatives exercise significant influence with whom transactions have taken place during the year:	1. Jai Hanuman Builders Pvt. Ltd. 2. Jai Hanuman Housing & Estate Pvt. Ltd. 3. Jai Hanuman Projects Pvt. Ltd. 4. Hai Hanuman Creation Pvt. Ltd. 5. Jajoo Commercial Pvt. Ltd. 6. Jai hanuman Business Pvt. Ltd. 7. Pawan Putra Tea Co. Pvt. Ltd. 8. Wonderland Merchants Pvt. Ltd.

B. TRANSACTIONS :

Description	Enterprise controlled by the Key		Total
	Key Management Personnel	Management Personnel & their relatives	
	Rs.	Rs.	
a) Incomes	NIL	NIL	NIL
b) Expenses			
Director Remuneration	NIL	NIL	NIL
c) Finances :			
Loan Taken	1,00,000/-	NIL	1,00,000/-
Loan Given	NIL	NIL	NIL
d) Outstanding Balance as on 31.03.2016			
Sundry Debtors	NIL	NIL	NIL
Sundry Creditors	NIL	NIL	NIL
Loan Taken	1,00,000/-	NIL	1,00,000/-
Loan Given	NIL	NIL	NIL

c. Earning Per Share

Earning Per Share (EPS)	2015-16	2014-15
Profit after Tax available for equity shareholders (Rs.)	(58,502)	(14,607)
No. of Equity Shares of Rs.10/- each	10000	10000
Basic Earning per Share (Rs.)	(5.85)	(1.46)



- d. There are no Micro, Small and Medium Enterprises as defined under "The Micro, Small, and Medium Enterprises Development Act, 2006" to whom the company owes dues which are outstanding for more than 45 days as at balance sheet date. The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the company. This has been relied upon by the Auditors.
- e. The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the company has complied with the Accounting Standards as applicable inter-alia to point no.A(4) of Notes on Accounts.
- f. The Revised Schedule VI has become effective from 1st April, 2011 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

In terms of our report attached

For D Toshniwal & Associates

Chartered Accountants
(FRN. NO. 329277E)

Archana Maheshwari
(Archana Maheshwari)
Partner
Mem No. 428390



Place: Kolkata
Date : 7th August, 2016

For and on behalf of the Board of Directors

JAI HANUMAN PROJECTS PVT. LTD.

19/08/16

Director

Director

Mohy Sathukhan

Director

Durga Prasad Choudhury

Director

JAI HANUMAN PROJECTS PVT. LTD.

Director

Subhasis Ghosh

Director

JAIHANUMAN PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

Note 3	As at March 31, 2016 Amount in Rs.	As at March 31, 2015 Amount in Rs.
Share capital		
Authorised 30,00,000 (P.Y. 10,000) equity shares of Rs.10/- each with voting rights	3,00,00,000	1,00,000
	3,00,00,000	1,00,000
Issued, subscribed and paid-up capital 30,00,000 (P.Y. 10,000) equity shares of Rs.10/- each, fully paid-up	3,00,00,000	1,00,000
	3,00,00,000	1,00,000

a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Equity Shares with voting rights	As at March 31, 2016		As at March 31, 2015	
	No.	Amount (Rs.)	No.	Amount (Rs.)
At the beginning of the period	10,000	1,00,000	10,000	1,00,000
Issued during the period- Fresh Issue	29,90,000	2,99,00,000	-	-
Outstanding at the end of the period	30,00,000	3,00,00,000	10,000	1,00,000

b) Terms/rights attached to equity shares

The company has only one class of equity shares having per value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

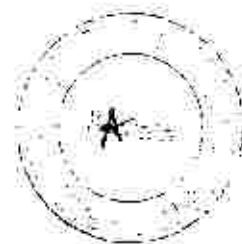
In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Subscribed and paid up share capital includes :

Equity shareholder holding more than 5% of equity shares

Name of Shareholder	As at 31-03-2016		As at 31-03-2015	
	%	No. of Shares	%	No. of Shares
Equity share with voting rights				
Vinod Kumar Jajoo	0.17	5000	50	5000
Aruna Devi Jajoo	0.17	5000	50	5000
Active Vincom Pvt Ltd	10.00	300000	-	-
Apurva Barter Pvt Ltd	13.33	400000	-	-
Everfast Vinimay Pvt Ltd	11.67	350000	-	-
Fairway Distributors Pvt Ltd	8.33	250000	-	-
Happy Dealtrade Pvt Ltd	10.67	320000	-	-
Hooghly Jute Mills (Bobbili) Pvt Ltd	4.33	130000	-	-
Jiwanjyoti Vinimay Pvt Ltd	15.00	450000	-	-
Minolta Vyapaar Pvt Ltd	7.33	220000	-	-
Pushkar Dealers Pvt Ltd	9.00	270000	-	-
Rajhans Dealers Pvt Ltd	10.00	300000	-	-

Note 4	As at March 31, 2016	As at March 31, 2015
Reserves and surplus		
Securities premium account		
Opening balance	-	-
Add: Premium on shares issued during the year	-	-
Closing balance	-	-
Surplus/(deficit) in statement of Profit & Loss		
Opening balance	(25,873)	(11,266)
Add: Profit/(Loss) for the year	(58,502)	(14,607)
Amount available for appropriation	(84,375)	(25,873)
Less: Appropriations		
Closing balance	(84,375)	(25,873)
TOTAL	(84,375)	(25,873)
Note 5		
Short Term Borrowings		
Short Term Borrowings	62,00,000	1,12,00,000
Total	62,00,000	1,12,00,000
Note 6		
Other current Liabilities		
Others	14,223	2,500
TOTAL	14,223	2,500
Note 7		
Current Liabilities		
Trade Payable	-	9,44,341
Project Completed	22,07,700	-
TOTAL	22,07,700	9,44,341



JAIHANUMAN PROJECTS PRIVATE LIMITED

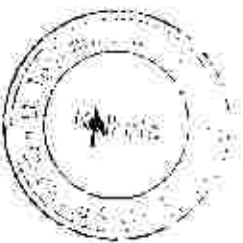
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

Note 8

Fixed assets

Amount in Rs.

Description	Gross Block			Accumulated Depreciation and Impairment				Net Block	
	Balance as at 01-04-2015	Additions	Disposal	As at 31-03-2016	As at 01-04-2015	Depreciation/ amortisation expenses for the year	Elimination on disposal of assets	As at 31-03-2016	As at 31-03-2015
Tangible									
Computer Machine	2,85,600	-	-	2,85,600	1,80,385	66,454	-	2,46,839	38,761
TOTAL	2,85,600	-	-	2,85,600	1,80,385	66,454	-	2,46,839	38,761
Previous year		2,85,600	-	2,85,600	-	1,80,385	-	1,80,385	1,05,215

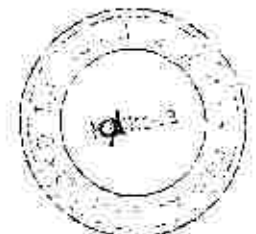


JAIHANUMAN PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

Amount in Rs.

	As at March 31, 2016	As at March 31, 2015
Note 9		
Capital Work in Progress		
Opening WIP	8,77,189	
Current year Capital Work in Progress	1,54,03,028	
Less: Transferred to Profit & Loss A/c		
	1,62,80,217	8,77,189
TOTAL	1,62,80,217	8,77,189
Note 10		
Cash and cash equivalents		
Cash in hand	16,033	1,09,419
Balances with banks in current accounts		
HDFC BANK	50,62,258	7,437
HDFC BANK	25,000	
TOTAL	51,03,291	1,16,856
Note 11		
Trade Receivables		
Trade receivables outstanding for a period before six months from the date they were due for payment	3,06,869	-
TOTAL	3,06,869	-
Note 12		
Short-term loans and advances		
(a) Loans & advances		
unsecured considered good		
Advance against land	1,66,01,000	1,11,19,000
Others	5,329	
TOTAL	1,66,06,329	1,11,19,000
Note 13		
Other expenses		
Accounting Charges	6,000	4,500
Bank Charges	801	
Filing Fees	10,000	1,600
Interest on ST	315	-
Interest on TDS	173	-
Payment to auditor:		
- as statutory fees	10,000	2,500
- service tax		
General expenses	14,521	3,564
Printing & Stationery	9,865	2,651
Professional Charges	4,500	2,500
Preliminary expense written off		
58 Cass	1,700	
TOTAL	57,875	17,315
Note 14		
Earnings per shares (EPS)		
Basic & Diluted		
Continuing operations		
Net profit/(loss) for the year from continuing operations	(58,502)	(14,607)
Net profit/(loss) for the year from continuing operations attributable to equity share holders	(58,502)	(14,607)
Weighted average number of equity shares	30,00,000	10,000
Par value per share	10	10
Earnings per share from continuing operations-Basic	(0.02)	(1.46)
Total operations		
Net profit/(loss) for the year	(58,502)	(14,607)
Net profit/(loss) for the year attributable to the equity share holders	(58,502)	(14,607)
Weighted average number of equity shares	30,00,000	10,000
Par value per share	10	10
Earnings per share	(0.02)	(1.46)

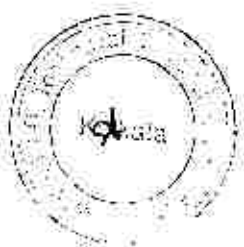


JAIHANUMAN PROJECTS PRIVATE LIMITED
DEPRICIATION AS PER INCOME TAX ACT

Amount in Rs.

Fixed assets

Description	Gross Block			Accumulated Depreciation and Impairment				Net Block	
	Balance as at 01-04-2015	Additions	Disposal	As at 31-03-2016	As at 01-04-2015	Depreciation/ amortisation expenses for the year	Elimination on disposal of assets	As at 31-03-2016	As at 31-03-2015
Tangible									
Computer Machine	2,85,600	-	-	2,85,600	1,71,360	68,544	-	2,39,904	45,696
TOTAL	2,85,600	-	-	2,85,600	1,71,360	68,544	-	2,39,904	45,696
Previous year:		2,85,600	-	2,85,600	-	1,71,360	-	1,71,360	1,14,240



JAIHANUMAN PROJECTS PRIVATE LIMITED

Deferred Tax Calculation Sheet

PARTICULARS	
Depreciation as per companies Act	66,454
Depreciation as per I.T Act	68,544
Difference as per IT Act	2,090
Deferred Tax Liabilities/(Asset)	627



INDEPENDENT AUDITORS' REPORT

To the Members of
M/s. JAIHANUMAN PROJECTS PVT. LTD.
Report on the Financial Statements

We have audited the accompanying financial statements of **M/s JAIHANUMAN PROJECTS PVT. LTD.** which comprise the Balance Sheet as at March 31, 2017 and the Statement of Profit and Loss for the year then ended and a summary of Significant Accounting Policies and other explanatory information.

Management's Responsibility for the 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 and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with the Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities ; selection and application of appropriate accounting policies; making judgements 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provision 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 thereunder.

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 misstatements.

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 judgement, 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 of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial control system over financial reporting and the operating 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 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 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:

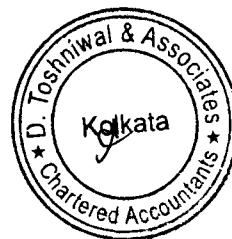
- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2017; and
- b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 kept by the Company so far as it 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.
 - 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 the written representations received from the directors as on March 31, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017, from being appointed as a director in terms of sub-section (2) of Section 164 of the Act.
 - f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The company has no pending litigation on its financial position in its Financial Statement.
 - 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 required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Kolkata

Date: 18th AUGUST, 2017



For M/s. D TOSHNIWAL & ASSOCIATES
Chartered Accountants
Firm Reg. No. 329277E

Archana Maheshwari
(ARCHANA MAHESHWARI)
Partner
M. No. 428390

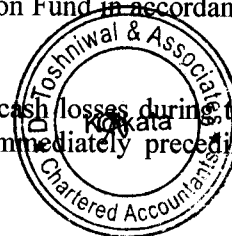


ANNEXURE TO INDEPENDENT AUDITORS'S REPORT

Statement referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of **M/s JAIHANUMAN PROJECTS PVT. LTD.** on the accounts for the period ended 31st March, 2017.

In terms of the information and explanation given to us and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- i. According to explanation and information given to us, the company is maintaining proper record showing full particulars including quantitative details and situation of fixed assets and it has been physically verified by management at reasonable intervals.
- ii. According to explanation and information given to us, the company is not having inventory of goods. However inventory of financial assets like shares & securities is there and proper records of such being maintained.
- iii. According to the information and explanations given to us the company has not granted loans to parties covered in the register maintained under section 189 of the Companies Act 2013. Hence (iii)(a) and (iii)(b) is not applicable.
- iv. In our opinion and according to the information and explanations, given to us there is an adequate internal control procedure commensurate with the size of the Company and nature of its business with regard to purchases of inventories, fixed assets and with regard to the sale of goods and services. During the course of our audit, we have not observed any major weaknesses or continuing failure to correct any major weaknesses in the internal control system of the company in respect of these areas.
- v. According to information and explanation given to us, The Company has not accepted any deposits from the public during the year within the provision of Section 73 to Section 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under with regard to the Companies (Acceptance of Deposits) Rules, 2014. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.
- vi. The Company is not required to maintain cost records as specified by the Central Government under section 148 (1) of the Companies Act, 2013.
- vii. (a) According to the information given to us, no undisputed amounts payable in respect of Income Tax, Sales Tax, Wealth Tax, Service Tax, Customs duty, Excise duty and Cess were in arrears, as at 31st March, 2017 for the period exceeding six months from the date they become payable.
(b) According to the information and explanations given to us, there is no material dues of Sales tax, Wealth Tax, Service tax, Customs Duty, Excise Duty which have not been deposited with the appropriate authorities on account of any dispute.
(c) The company is not required to transfer the amounts to Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act, 2013 and the rules made thereunder.
- iii. According to information and explanation given to us, the company has not incurred any cash losses during the financial year covered by our audit and has also not incurred cash losses during the immediately preceding financial year.





D TOSHNIWAL & ASSOCIATES

Chartered Accountants

8, Ratan Sarkar Garden Lane
4th Floor, Room No. 4E
Kolkata-700 007

- ix. According to information and explanation given to us, The company has not taken loan from financial institution, banks or debenture holders. Therefore clause (ix) is not applicable.
- x. According to the information and explanations given to us, the Company has not given corporate guarantee for credit facilities taken by another body corporate from a bank. According to the information and explanation given to us, we are of the opinion that the terms and conditions thereof are not prima facie prejudicial to the interest of the company.
- xi. In our opinion and according to the information and explanations given to us, the Company have not applied for term loan during the year.
- xii. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial Statements and as per the information and explanations given by the management, we report that no fraud on or by the Company has been noticed or reported during the year.

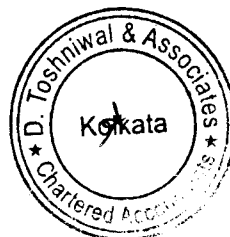
For M/s. D TOSHNIWAL & ASSOCIATES

Chartered Accountants

Firm Reg. No. 329277E

Place: Kolkata

Date: 18th AUGUST, 2017



Archana Maheshwari
(ARCHANA MAHESHWARI)
Partner
M. No. 428390



ANNEXURE A to the INDEPENDENT AUDITOR'S 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 JAIHANUMAN PROJECTS PVT LTD** ("the Company") as of March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

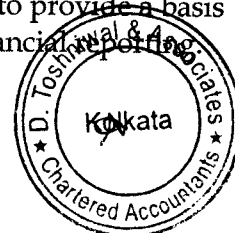
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial 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.

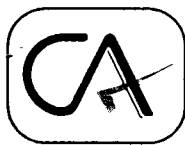
Auditors' Responsibility

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, 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 judgement, 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 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 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 D Toshniwal & Associates
Chartered Accountants

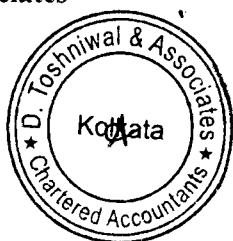
Archana Maheshwari

(Archana Maheshwari)

Partner

Mem. No. 428390

FRNo. 329277E



Place: Kolkata

Date : 18.08.2017

JAIHANUMAN PROJECTS PRIVATE LIMITED

Balance Sheet as at 31-03-2017

Amount in Rs.

	Note No.	As at 31 March, 2017	As at 31 March, 2016
<u>EQUITY AND LIABILITIES</u>			
1. Shareholder's Funds			
a) Share capital	3	3,00,00,000	3,00,00,000
b) Reserves and surplus	4	(2,96,565)	(84,375)
2. Current Liabilities			
a) Short term Borrowings	5	3,81,00,000	62,00,000
b) Other current Liabilities	6	50,212	14,223
c) Current Liabilities	7	1,75,94,651	22,07,700
TOTAL		8,54,48,298	3,83,37,548
ASSETS			
1. Non-current assets			
a) Fixed Assets			
i) Tangible assets		14,280	38,761
a) Project & Other Expenses to be capitalised	9	5,89,35,318	1,62,80,217
b) Non Current Investments		-	-
c) Deferred Tax Asset (Net)		2,961	2,080
2. Current Assets			
a) Cash and cash equivalents	10	2,65,031	51,03,291
b) Other current Assets		-	-
c) Trade Receivables	11	76,29,709	3,06,869
c) Short term loans & advances	12	1,86,01,000	1,66,06,329
TOTAL		8,54,48,298	3,83,37,548
Significant accounting policies and notes on accounts forming part of the financial statements	1 & 2		

In terms of our report attached.

For D Toshniwal & Associates

Chartered Accountants

(FRN. NO. 329277E)

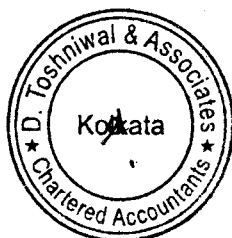
Archana Maheshwari
(Archana Maheshwari)

Partner

Mem No. 428390

Place: Kolkata

Date : 18th August, 2017



For and on behalf of the Board of Directors
JAI HANUMAN PROJECTS PVT. LTD.

Director

9910
Director
JAI HANUMAN PROJECTS PVT. LTD.

Director

Mohy Sadhukhan
Director
JAI HANUMAN PROJECTS PVT. LTD.

Director

Director
JAI HANUMAN PROJECTS PVT. LTD.

Director

Subhans Ghosh
Director

Director

JAIHANUMAN PROJECTS PRIVATE LIMITED

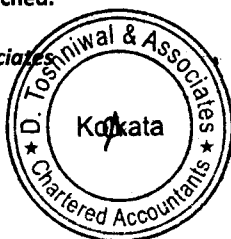
Statement of Profit and Loss Account for the period ended 31-03-2017

Amount in Rs.

	Note No.	For the year ended 31 March, 2017	For the year ended 31 March, 2016
CONTINUING OPERATIONS			
INCOME			
I. Revenue from operations		-	-
Other Income		-	-
Total revenue		-	-
EXPENSES			
Depreciation and amortization expense		-	-
Employee Benefit Expenses	13	78,597	-
Other expenses	14	1,34,474	57,875
Total expenses		2,13,071	57,875
Profit/(Loss) before exceptional and extraordinary items and Tax		(2,13,071)	(57,875)
Exceptional Item		Nil	Nil
Profit/(Loss) before extraordinary items and Tax		(2,13,071)	(57,875)
Extra Ordinary item		Nil	Nil
Profit/(Loss) before Tax		(2,13,071)	(57,875)
Tax Expenses			
1) Current Tax		-	-
2) Deferred Tax charge/(credit)		881	627
3) Tax of earlier year		-	-
Profit/(Loss) from continuing operations (A)		(2,12,190)	(58,502)
DISCONTINUING OPERATIONS			
Profit/(Loss) from discontinuing operations (before tax)		-	-
Tax expense of discontinuing operations		-	-
Profit/(Loss) from discontinuing operations (B)		-	-
TOTAL OPERATIONS			
Profit/(Loss) for the year (A)+(B)		(2,12,190)	(58,502)
Earnings per equity share (of Rs. 10 each)			
(a) Basic	15		
(i) Continuing operations		(0.07)	(0.02)
(ii) Total operations		(0.07)	(0.02)
(b) Diluted			
(i) Continuing operations		(0.07)	(0.02)
(ii) Total operations		(0.07)	(0.02)
Significant accounting policies and notes on accounts forming part of the financial statements	1 & 2		

In terms of our report attached.

For D Toshniwal & Associates
Chartered Accountants
 (FRN. NO. 329277E)
Archana Maheshwari
 (Archana Maheshwari)
 Partner
 Mem No. 428390
 Place: Kolkata
 Date : 18th August, 2017



JAI HANUMAN PROJECTS PVT. LTD.

For and on behalf of the Board of Directors

JAI HANUMAN PROJECTS PVT. LTD.

Director

[Signature]

Director

Director

JAI HANUMAN PROJECTS PVT. LTD.

Director

[Signature]

Director

Director

Director

JAI HANUMAN PROJECTS PVT. LTD.

[Signature]

Director

JAIHANUMAN PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2017

1. SIGNIFICANT ACCOUNTING POLICIES

a. BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles & provisions of the Companies Act, 2013 and as a going concern.

b. REVENUE RECOGNITION

The company generally follows mercantile system of accounting & recognises significant items of Income & Expenditure on accrual basis.

c. INVESTMENTS

Investment that are readily realizable and are intended to be held for more than one year from the date, on which such investments are made, are classified as non current investments. Long term investments are stated at cost of acquisition. Provision for diminution is made when such diminution is considered other than temporary in nature.

d. FIXED ASSETS

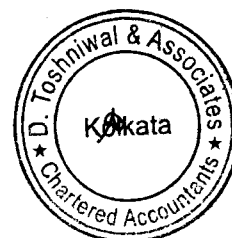
Fixed Assets are stated at cost of acquisition less accumulated depreciation. Depreciation is provided on the basis of written down value method as per Part "C" of Schedule II of the Companies Act, 2013.

e. TAXATION

i. Current tax is determined on the profit for the year in accordance with the provisions of the Income tax Act, 1961.

f. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and its is probable that there will be outflow of resources.



JAIHANUMAN PROJECTS PRIVATE LIMITED

2. NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2017

a. Contingent liabilities

There is no contingent liability.

b. Related party disclosure - As identified by the management and relied upon by the auditors

A. List of related Parties & Relationships (as identified by the management).

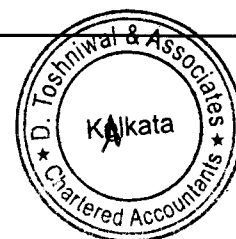
Description	Name of the Related Party
i) Key Management Personnel :	1. (Director) Vinod Kumar Jajoo 2. (Director) Moloy Sadhukhan
ii) Enterprise over which key Management Personnel & their relatives exercise significant influence with whom transactions have taken place during the year:	1. Jai Hanuman Builders Pvt. Ltd. 2. Jai Hanuman Housing & Estate Pvt. Ltd. 3. Jai Hanuman Projects Pvt. Ltd. 4. Hai Hanuman Creation Pvt. Ltd. 5. Jajoo Commercial Pvt. Ltd. 6. Jai hanuman Business Pvt. Ltd. 7. Pawan Putra Tea Co. Pvt. Ltd. 8. Wonderland Merchants Pvt. Ltd.

B. TRANSACTIONS :

Description	Enterprise controlled by the Key		Total
	Key Management Personnel	Management Personnel & their relatives	
	Rs.	Rs.	
a) Incomes	NIL	NIL	NIL
b) Expenses			
Director Remuneration	NIL	NIL	NIL
c) Finances :			
Loan Taken	1,00,000/-	NIL	1,00,000/-
Loan Given	NIL	NIL	NIL
d) Outstanding Balance as on 31.03.2016			
Sundry Debtors	NIL	NIL	NIL
Sundry Creditors	NIL	NIL	NIL
Loan Taken	1,00,000/-	NIL	1,00,000/-
Loan Given	NIL	NIL	NIL

c. Earning Per Share

Earning Per Share (EPS)	2016-17	2015-16
Profit after Tax available for equity shareholders (Rs.)	(2,12,190)	(58,502)
No.of Equity Shares of Rs.10/- each	3000000	10000
Basic Earning per Share (Rs.)	(0.07)	(5.85)



- d. There are no Micro, Small and Medium Enterprises as defined under "The Micro, Small, and Medium Enterprises Development Act, 2006" to whom the company owes dues which are outstanding for more than 45 days as at balance sheet date. The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the company. This has been relied upon by the Auditors.
- e. The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the company has complied with the Accounting Standards as applicable inter-alia to point no.A(4) of Notes on Accounts.
- f. The Revised Schedule VI has become effective from 1st April, 2011 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

In terms of our report attached

For D Toshniwal & Associates

Chartered Accountants
(FRN. NO. 329277E)

Archana Maheshwari
(Archana Maheshwari)
Partner
Mem No. 428390



Place: Kolkata

Date : 18th August, 2017

For and on behalf of the Board of Directors
JAIHANUMAN PROJECTS PVT. LTD.

Ugras
Director **Director**
Moloy Sadhukhan
Director

Director
Subhasis Ghosh
Director

JAIHANUMAN PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2017

Note 3	As at March 31, 2017 Amount in Rs.	As at March 31, 2016 Amount in Rs.
Share capital		
Authorised 30,00,000 (P.Y. 10,000) equity shares of Rs.10/- each with voting rights	30,000,000	30,000,000
	30,000,000	30,000,000
Issued, subscribed and paid-up capital 30,00,000 (P.Y. 10,000) equity shares of Rs.10/- each, fully paid-up	30,000,000	30,000,000
	30,000,000	30,000,000

a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Equity Shares with voting rights	As at March 31, 2017		As at March 31, 2016	
	No.	Amount (Rs.)	No.	Amount (Rs.)
At the beginning of the period	3,000,000	30,000,000	10,000	100,000
Issued during the period- Fresh issue	-	-	2,990,000	29,900,000
Outstanding at the end of the period	3,000,000	30,000,000	3,000,000	30,000,000

b) Terms/rights attached to equity shares

The company has only one class of equity shares having per value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

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.

c) Subscribed and paid up share capital includes :

Equity shareholder holding more than 5% of equity shares

Name of Shareholder	As at 31-03-2017		As at 31-03-2016	
	%	No. of Shares	%	No. of Shares
Equity share with voting rights				
Vinod Kumar Jajoo	9.00	270000	0.17	5000
Aruna Devi Jajoo	9.00	270000	0.17	5000
Active Vincom Pvt Ltd	-	-	10.00	300000
Apurva Barter Pvt Ltd	-	-	13.33	400000
Everfast Vinimay Pvt Ltd	-	-	11.67	350000
Fairway Distributors Pvt Ltd	-	-	8.33	250000
Happy Dealtrade Pvt Ltd	-	-	10.67	320000
Hooghly Jute Mills (Bobbili) Pvt Ltd	-	-	4.33	130000
Jiwanjyoti Vinimay Pvt Ltd	-	-	15.00	450000
Minolta Vyapaar Pvt Ltd	-	-	7.33	220000
Pushkar Dealers Pvt Ltd	-	-	9.00	270000
Rajhans Dealers Pvt Ltd	-	-	10.00	300000

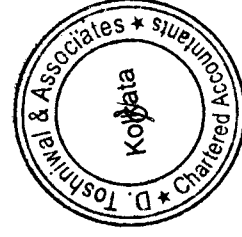
Name of Shareholder	As at 31-03-2017		As at 31-03-2016	
	%	No. of Shares	%	No. of Shares
Durga Prasad Chaudhury	9.00	270000	0.00	0
Soma Chaudhury	9.00	270000	0.00	0
Moloy Sadukhan	9.00	270000	0.00	0
Mousumi Sadukhan	9.00	270000	0.00	0
Dushyant Singh	9.00	270000	0.00	0
Sarita Singh	9.00	270000	0.00	0
Tapan Mukherjee	10.00	300000	0.00	0
Subhasis Ghosh	9.00	270000	0.00	0
Papia Ghosh	9.00	270000	0.00	0
Note 4		As at		As at
		March 31, 2017		March 31, 2016
<u>Reserves and surplus</u>				
Securities premium account				
Opening balance		-		-
Add: Premium on shares issued during the year		-		-
Closing balance		-		-
Surplus/(deficit) in statement of Profit & Loss				
Opening balance -		(84,375)		(25,873)
Add: Profit/(Loss) for the year		(212,190)		(58,502)
Amount available for appropriation		(296,565)		(84,375)
Less : Appropriations				
Closing balance		(296,565)		(84,375)
TOTAL		(296,565)		(84,375)
Note 5				
<u>Short Term Borrowings</u>				
Short Term Borrowings		38,100,000		6,200,000
Total		38,100,000		6,200,000
Note 6				
<u>Other current Liabilities</u>				
Duties & taxes		40,212		14,223
Audit fee Payable		10,000		-
TOTAL		50,212		14,223
Note 7				
<u>Current Liabilities</u>				
Trade Payable		-		-
Proportionate Completion of Project		17,594,651		2,207,700
TOTAL		17,594,651		2,207,700

JAIHANUMAN PROJECTS PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2017

Note 8
Fixed assets

Amount in Rs.

Description	Gross Block				Accumulated Depreciation and impairment			Net Block	
	Balance as at 01-04-2016	Additions	Disposal	As at 31-03-2017	As at 01-04-2016	Depreciation/ amortisation expenses for the year	Elimination on disposal of assets	As at 31-03-2017	As at 31-03-2016
Tangible									
Computer Machine	2,85,600	-	-	2,85,600	2,46,839	24,481	-	2,71,320	38,761
TOTAL	2,85,600	-	-	2,85,600	2,46,839	24,481	-	2,71,320	38,761
Previous year	2,85,600	-	-	2,85,600	1,80,385	66,454	-	2,46,839	38,761
									1,05,215

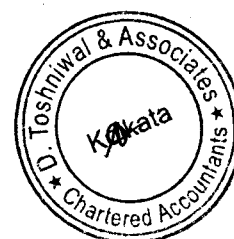


JAIHANUMAN PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2017

Amount in Rs.

	As at March 31, 2017	As at March 31, 2016
Note 9		
Capital Work In Progress		
Opening WIP	1,62,80,217	
Current year Capital Work In Progress	4,26,55,101	
Less: Transferred to Profit & Loss A/c	-	
	5,89,35,318	1,62,80,217
TOTAL	5,89,35,318	1,62,80,217
Note 10		
Cash and cash equivalents		
Cash in hand	1,00,835	16,033
Balances with banks in current accounts		
HDFC BANK	1,39,541	50,62,258
HDFC BANK	24,655	25,000
TOTAL	2,65,031	51,03,291
Note 11		
Trade Receivables		
Trade receivables outstanding for a period before six months from the date they were due for payment	76,29,709	3,06,869
TOTAL	76,29,709	3,06,869
Note 12		
Short-term loans and advances		
(a) Loans & advances		
unsecured considered good:		
Advance against land	1,86,01,000	1,66,01,000
Others	-	5,329
TOTAL	1,86,01,000	1,66,06,329
Note 13		
Employee Benefit Expenses		
Salary & Bonus	70,410	-
Staff Welfare Expenses	8,187	-
TOTAL	78,597	-
Note 14		
Other expenses		
Accounting Charges	6,000	6,000
Bank Charges	1,288	801
Filing Fees	3,500	10,000
Interest on ST	14,023	315
Interest on TDS	-	173
Payment to auditor:		
- as statutory fees	10,000	10,000
- service tax	-	-
General expenses	9,112	14,521
Printing & Stationery	6,745	9,865
Professional Charges	27,500	4,500
Professional Tax	2,500	-
SB Cess	13,137	1,700
Conveyance	10,814	-
Office Maintenance	18,200	-
Power & fuel	3,991	-
Telephone Expenses	7,664	-
TOTAL	1,34,474	57,875
Note 15		
Earnings per shares (EPS)		
Basic & Diluted		
Continuing operations		
Net profit/(loss) for the year from continuing operations	(2,12,190)	(58,502)
Net profit/(loss) for the year from continuing operations attributable to equity share holders	(2,12,190)	(58,502)
Weighted average number of equity shares	30,00,000	30,00,000
Par value per share	10	10
Earnings per share from continuing operations-Basic	(0.07)	(0.02)
Total operations		
Net profit/(loss) for the year	(2,12,190)	(58,502)



JAIHANUMAN PROJECTS PRIVATE LIMITED

**A) COMPUTATION OF TOTAL INCOME FOR THE ASSESSMENT YEAR 2017-2018 RELATING
TO THE PREVIOUS YEAR 2016-2017**

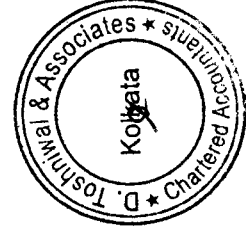
	Amount(Rs.)
<u>INCOME FROM BUSINESS:</u>	
Net Profit as per Profit & Loss Account	(2,13,071)
Add : Depreciation under Co.Act.	24,481
	(1,88,589)
Less : Depreciation under I.T.Act	27,418
	TOTAL INCOME
	ROUNDED OFF u/s 288A
	TAX ON TOTAL INCOME
	-
Add: Edu.cess@2% and S.H.EC@1%	-
	TOTAL TAX PAYABLE
	-
Less: TDS on Interest for A.Y.17-18	-
	REFUNDABLE
	-

JAIHANUMAN PROJECTS PRIVATE LIMITED
DEPRICIATION AS PER INCOME TAX ACT

Fixed assets

Amount in Rs.

Description	Gross Block				Accumulated Depreciation and impairment			Net Block	
	Balance as at 01-04-2016	Additions	Disposal	As at 31-03-2017	As at 01-04-2016	Depreciation/ amortisation expenses for the year	Elimination on disposal of assets	As at 31-03-2017	As at 31-03-2016
Tangible									
Computer Machine	2,85,600	-	-	2,85,600	2,39,904	27,418	-	18,278	45,696
TOTAL	2,85,600	-	-	2,85,600	2,39,904	27,418	-	18,278	45,696
Previous year		2,85,600	-	2,85,600	-	1,71,360	-	1,14,240	-



JAIHANUMAN PROJECTS PRIVATE LIMITED

Deferred Tax Calculation Sheet

PARTICULARS	
Depreciation as per companies Act	24,481
Depreciation as per I.T Act	27,418
Difference as per IT Act	2,936
Deferred Tax Liabilities/(Asset)	881

ANNUAL REPORT

FINANCIAL YEAR 2017-18



JAIHANUMAN PROJECTS PRIVATE LIMITED



D TOSHNIWAL & ASSOCIATES

Chartered Accountants

No.468, 3rd Main Road, Gurusarwabhawma Nagar

TI Layout, Mysore Road, Bangalore 560039

Email : dtoshniwalassociates@gmail.com

Contact No. +91 9339011525/798050234

Our Network at Kolkata, Bhiwara & Jamshedpur



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

M/S JAIHANUMAN PROJECTS PRIVATE LIMITED

Report on the Financial Statements

1. We have audited the accompanying financial statements of **M/S JAIHANUMAN PROJECTS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Company's Board of Directors is responsible for matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and the Cash Flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed under Section 133 of the Act, as amended. This responsibility also includes 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 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

3. 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, 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 and the Order (under Section 143(11) of the Act). We conducted our audit of the financial statements in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India, as 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.





D TOSHNIWAL & ASSOCIATES

Chartered Accountants

4. 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.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2018, its Profit and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements.

7. 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 account 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 and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under Section 133 of the Act, as applicable.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) This Audit report does not contain a separate report on adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such controls in terms of clause (i) of sub-section (3) of section 143 of the Act, as per the notification issued by Ministry of Corporate Affairs vide notification no. GSB 5/17/Balr dated 13th June, 2017, which state that Private Limited Companies are exempted from reporting of internal Financial controls over financial reporting.





D TOSHWAL & ASSOCIATES

Chartered Accountants

- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigation which would impact its Financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to Investor Education and Protection Fund by the Company.
8. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

PLACE: KOLKATA
DATE: 20th July, 2018

For M/S D TOSHWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
REGISTRATION NO. 329277E

Archana Maheshwar

(ARCHANA MAHESHWAR)
PROPRIETOR
MEM NO 428390





D TOSHWAL & ASSOCIATES

Chartered Accountants

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 8 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2018:

1. a. The Company has maintained proper records showing full particulars, including quantitative details and situation of Fixed Assets;
- b. The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
2. a. As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals and no material discrepancies were noticed on physical verification between the physical stock and the books of accounts.
3. The Company has not granted any loans to the parties covered in the Register maintained under section 189 of the Act, hence this clause does not applies to the Company.
4. In our opinion and according to the information and explanations given to us, the Company has not provided any loans, investments, guarantees, and security, hence the compliance with the provisions of section 185 and 186 of the Companies Act, 2013 not required by the Company.
5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
6. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
7. a. According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Income-Tax, Service Tax, Cess and any other statutory dues with the appropriate authorities.

According to the information and explanations given to us, no undisputed amount payable in respect of the above were in arrears as at March 31, 2018 for a period of more than six months from the date on when they become payable.

- b. According to the information and explanation given to us, there are no disputed





D TOSHWAL & ASSOCIATES

Chartered Accountants

were in arrears as at 31st March 2018

8. Based on our audit and according to the information and explanations given to us by the management, there is no Loan or Borrowing taken from Financial Institution, banks, government or due to debenture holders, hence this clause does not applies to the Company.
9. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause ix of the Order are not applicable to the Company and hence not commented upon.
10. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
11. According to information and explanation given by the management, the managerial remuneration has been paid / provided in accordance with the provision of Section 197 of the Schedule V to the Companies Act, 2013.
12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause xii of the Order are not applicable to the Company.
13. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable Accounting Standards.
14. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause xiv of the Order are not applicable to the Company and hence not commented upon.
15. Based upon the audit procedures performed and the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause xv of the Order are not applicable to the Company and hence not commented upon.
16. In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause xvi of the Order are not applicable to the Company and hence not commented upon.

PLACE: KOLKATA
DATE: 20th July, 2018

For M/S D TOSHWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
REGISTRATION NO. 329277E

Archana Maheshwari

(ARCHANA MAHESHWARI)
PROPRIETOR
MEM NO 428390



JAIHANUMAN PROJECTS PRIVATE LIMITED

Balance Sheet as at 31st March, 2018

Particulars		Note No.	As at 31st March, 2018	As at 31st March, 2017
			Amount in ₹	Amount in ₹
A	EQUITY AND LIABILITIES			
	Shareholders' Funds			
	Share Capital	3	30,000,000.00	30,000,000.00
	Reserves and Surplus	4	615,736.49	(296,564.94)
	Current Liabilities			
	Short Term Borrowings	5	68,190,248.00	38,100,000.00
	Trade Payable	6	7,240,789.00	-
	Other Current Liabilities	7	6,391,857.00	17,644,863.00
	Short-Term Provisions	8	223,300.00	-
	TOTAL		112,661,930.49	85,448,298.06
B	ASSETS			
	Non-Current Assets			
	Fixed Assets			
	Tangible Assets	9	17,383.00	14,279.55
	Capital Work in Progress	10	87,566,290.61	58,935,318.51
	Deferred Tax Assets (Net)	22	1,235.00	2,962.00
	Long-Term Loans and Advances	11	16,000,000.00	18,601,000.00
	Current Assets			
	Inventories	12	2,140,500.00	-
	Trade Receivables	13	-	7,629,709.00
	Cash and Cash Equivalents	14	248,964.80	265,029.00
	Short-Term Loans and Advances	15	6,687,557.08	-
	TOTAL		112,661,930.49	85,448,298.06
	Summary of significant accounting policies. Notes 1 to 22 are integral part of the Financial Statement.	2		

In terms of our report attached.

For D Toshniwal & Associates
Chartered Accountants
Registration No 329277E

Archana Maheshwari
Archana Maheshwari
Proprietor
Mem No. 428390

Place : Kolkata
Date :20.07.2018



JAI HANUMAN PROJECTS PVT. LTD.
Durgaprasad Chaturvedi
Director

JAI HANUMAN PROJECTS PVT. LTD. JAI HANUMAN PROJECTS PVT. LTD.

Moloy Sankhyan
Director

JAI HANUMAN PROJECTS PVT. LTD.
Subhasis Ghosh
Director

JAIHANUMAN PROJECTS PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31st March, 2018

Particulars		Note No.	For the year ended 31st March, 2018	For the year ended 31st March, 2017
			Amount in `	Amount in `
1	Revenue from Operations	16	28,600,054.00	-
2	Other Income	17	23,814.00	-
3	Total Revenue (1+2)		28,623,868.00	-
4	Expenses			
	Purchases	18	29,516,500.00	-
	Changes in inventories of Stock-in-trade	19	(2,140,500.00)	-
	Employee Benefit Expenses	20	-	78,597.00
	Other Expenses	21	110,539.57	134,473.94
	Total Expenses		27,486,539.57	213,070.94
5	Profit / (Loss) before tax (3 - 4)		1,137,328.43	(213,070.94)
6	Tax Expense:			
	Current tax expense		223,300.00	-
	Deferred tax	22	1,727.00	(881.00)
			225,027.00	(881.00)
7	Profit / (Loss) from continuing operations (5 - 6)		912,301.43	(212,189.94)
8	Profit / (Loss) for the year		912,301.43	(212,189.94)
9	Earnings per Equity share (of Rs. 10/- each):			
	Basic & Diluted			
	Continuing operations (in Rupees)		0.30	(0.07)
	Summary of significant accounting policies. Notes 1 to 22 are integral part of the Financial Statement.	2		

In terms of our report attached.

For D Toshniwal & Associates
Chartered Accountants
Registration No 329277E

Archana Maheshwari
Archana Maheshwari
Proprietor
Mem No. 428390



Place : Kolkata
Date : 20.07.2018

JAI HANUMAN PROJECTS PVT. LTD.

Ujjwal
Director

JAI HANUMAN PROJECTS PVT. LTD.

Moloy Sankhukhan
Director

JAI HANUMAN PROJECTS PVT. LTD.

Dingaprasad Chastani
Director

JAI HANUMAN PROJECTS PVT. LTD.

Subhasis Ghosh
Director

M/s Jaibanuman Projects Pvt Ltd
Cash Flow Statement for the year ended 31st March, 2018

	Year Ended 31.03.2018	Year Ended 31.03.2017
A Cash Flow from Operating Activities		
Net Profit Before Tax	1,137,328.43	(213,070.94)
Adjustments for:		
Depreciation	15,582.98	24,481.45
Operating Profit before Working Capital Changes	1,152,911.41	(188,589.49)
Adjustments for:		
Decrease/(Increase) in Inventories	(2,140,500.00)	-
Decrease/(Increase) in Trade Receivables	7,629,709.00	(7,322,840.00)
Decrease/(Increase) in Short Term Loans and Advances	(6,687,557.08)	(1,994,671.00)
Increase/(Decrease) in Short Term Borrowings	30,090,248.00	31,900,000.00
Increase/(Decrease) in Trade Payables	7,240,789.00	-
Increase/(Decrease) in Other Current Liabilities	(11,253,006.00)	15,422,940.00
Cash generated from Operations	26,032,894.33	37,816,839.51
Income Tax paid	-	-
Net Cash flow from Operating activities	26,032,894.33	37,816,839.51
B Cash Flow from Investing Activities		
Purchase of Fixed Assets	(18,686.43)	-
Capital Work in Progress	(28,630,972.10)	(42,655,101.51)
Net Cash used in Investing activities	(28,649,658.53)	(42,655,101.51)
C Cash Flow from Financing Activities		
Receipt of Long Term Loans and Advances (Net)	2,601,000.00	-
Net Cash used in Financing Activities	2,601,000.00	-
Net Increase in Cash & Cash Equivalents	(16,064.20)	(4,838,262.00)
Cash and Cash equivalents as on beginning of the year	265,029.00	5,103,291.00
Cash and Cash equivalents as at end of the year	248,964.80	265,029.00

Cash & Cash Equivalents

	As on 31.03.2018	As on 31.03.2017	As on 31.03.2016
Cash in Hand	18,096.00	100,833.00	16,033.00
Cash at Bank	230,868.80	164,196.00	5,087,258.00
Cash & Cash equivalents as stated	248,964.80	265,029.00	5,103,291.00

In term of our report attached

For D Toshniwal & Associates
Chartered Accountants
Registration No 329277E

Archna Maheshwari
Archna Maheshwari
Proprietor
Mem No. 428390



Place : Kolkata
Date : 20.07.2018

Note 1

Corporate Information

The Company is into business of Construction of Residential Flat.

Note 2

a. Basis of Accounting and preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium sized Company.

b. Revenue Recognition

The Company follows accrual basis of accounting except Rates & Taxes which are accounted for on cash basis. Revenue from sale of goods is recognized on transfer of significant risks and rewards of ownership which is generally on dispatch of goods.

c. Inventory

Inventory is valued at cost or market value, whichever is lower.

d. Fixed assets

Fixed assets are stated at cost less accumulated depreciation and impairment, if any. Cost comprises purchase price inclusive of freight, duties and taxes and incidental expenses and erection/commissioning expenses upto the date the asset is ready for its intended use.

e. Depreciation

Tangible Assets

Depreciation is provided on the Fixed Assets on Written Down Value Method over the useful life of the assets as prescribed in Part C of Schedule II of the Companies Act, 2013.

g. Contingent Liabilities

There is no contingent liabilities for the year ended as on date.

h. Retirement Benefits

Retirement Benefits to employees are accounted for as and when payments are made.

l. Earnings per share

Basic and Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares outstanding during the year.

j. Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.



Deferred Tax is the tax effect of timing differences. Timing differences are the differences between taxable income and accounting income for a period that originate in one period and are capable of reversal in one or more subsequent periods.

k. Impairment of assets

Impairment Loss is recognised wherever the carrying amount of an asset is in excess of its recoverable amount and the same is recognised as an expense in the statement of Profit & Loss and carrying amount of the Asset is reduced to its recoverable amount. As per Management's perception, there are no assets whose value on the date of the Balance Sheet is less than recoverable amount.

Other Disclosures

a. Micro, Small & Medium Enterprises

Based on the information received from the vendors the Company has not come across any vendor who is covered under the Micro, Small and Medium Enterprise Development Act, 2006 and hence disclosure, if any, relating to amount unpaid as at the year end together with interest paid/payable as required under the said act has not been given.

b. Earnings & Expenditure in Foreign Currency

Expenditure in Foreign Currency - NIL

Earnings in Foreign Currency – NIL

c. The balances of Sundry Creditors, Sundry Debtors & Loans & Advances are subject to confirmation from the parties.

d. Related Party Transactions

As per Accounting Standard 18, Related Party Disclosures issued by the Institute of Chartered Accountants of India, relevant disclosures are being given hereinafter

Name of the Related Party & nature of Related Party relationship where control exists:

Sri Vinod Kumar Jajoo - Director

Sri Moley Sadhukhan- Director

Sri Subhasis Ghosh - Director

Sri Durga Prasad Chowdhury - Director

The related party relationship has been identified by the management and relied upon the auditors.

e. Previous year's figures

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

For D Toshniwal & Associates
Chartered Accountants
Registration No. 329277E

Archana Maheshwari
Archana Maheshwari
Proprietor
Mem No. 428390



Place : Kolkata
Date : 20.07.2018

JAIHANUMAN PROJECTS PRIVATE LIMITED
Notes forming part of the financial statements

Note 3 Share Capital

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Number of shares	Amount in ₹	Number of shares	Amount in ₹
a. Authorised				
Equity shares of ₹ 10 each with voting rights	3,000,000	30,000,000.00	3,000,000	30,000,000.00
b. Issued				
Equity shares of ₹ 10 each with voting rights	3,000,000	30,000,000.00	3,000,000	30,000,000.00
c. Subscribed and fully paid up				
Equity shares of ₹ 10 each with voting rights	3,000,000	30,000,000.00	3,000,000	30,000,000.00
Total	3,000,000	30,000,000.00	3,000,000	30,000,000.00

The Company has only one class of shares referred to as Equity Shares having a par value of ₹ 10/- Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in the proportion to their shareholding

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	Closing Balance
Equity shares with voting rights				
Year ended 31st March, 2018				
- Number of shares	3,000,000	-	-	3,000,000
- Amount (in Rupees)	30,000,000.00	-	-	30,000,000.00
Year ended 31st March, 2017				
- Number of shares	3,000,000	-	-	3,000,000
- Amount (in Rupees)	30,000,000.00	-	-	30,000,000.00

Shareholders holding more than 5% of the Shares of the Company

Class of shares / Name of shareholder	As at 31st March, 2018		As at 31st March, 2017	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Vinod Kumar Jajoo	270,000	9.00%	270,000	9.00%
Aruna Devi Jajoo	270,000	9.00%	270,000	9.00%
Durga Prasad Chowdhury	270,000	9.00%	270,000	9.00%
Soma Chowdhury	270,000	9.00%	270,000	9.00%
Moloy Sadhukhan	270,000	9.00%	270,000	9.00%
Mousumi Sadhukhan	270,000	9.00%	270,000	9.00%
Dushyant Singh	270,000	9.00%	270,000	9.00%
Santa Singh	270,000	9.00%	270,000	9.00%
Tapen Kumar Mukherji	300,000	10.00%	300,000	10.00%
Subhasis Ghosh	270,000	9.00%	270,000	9.00%
Papia Ghosh	270,000	9.00%	270,000	9.00%
Total	3,000,000.00		3,000,000.00	

Note 4 Reserves and Surplus

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in ₹	Amount in ₹
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(296,564.94)	(84,375.00)
Add: Profit / (Loss) for the year	912,301.43	(212,189.94)
Total	615,736.49	(296,564.94)



Notes forming part of the financial statements

Note 5 Short Term Borrowings

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Unsecured, considered good from Related Party	9,150,000.00	8,950,000.00
from Others	59,040,248.00	29,150,000.00
Total	68,190,248.00	38,100,000.00

Note 6 Trade Payable

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Unsecured, considered good Payable for Goods	7,240,789.00	-
Total	7,240,789.00	-

Note 7 Other Current Liabilities

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Advance from Debtors	6,345,488.00	17,594,651.00
Liabilities for Expenses	10,000.00	10,000.00
Duties and Taxes	36,369.00	40,212.00
Total	6,391,857.00	17,644,863.00

Note 8 Short-Term Provisions

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Provisions - Others: Provision for tax	223,300.00	-
Total	223,300.00	-

Note 10 Capital Work In Progress

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Capital Work in Progress	87,566,290.61	58,935,318.51
Total	87,566,290.61	58,935,318.51

Note 11 Long-Term Deposits, Loans and Advances

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Advance against Land	16,000,000.00	18,601,000.00
Total	16,000,000.00	18,601,000.00

Note 12 Inventories

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Stock-in-trade In Flats (At Cost or Market Value which ever is lower)	2,140,500.00	-
Total	2,140,500.00	-



JAIHAKUMAN PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 9 Fixed Assets and Depreciation relating to continuing operations

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET VALUE		
	As on 01.04.17	Purchase / Addition during the year	Sale/Adjustment during the year	As on 31.03.18	During the year	On sale/discard during the year	Total as on 31.03.18	As on 31.03.18	As on 31.03.17
A). Tangible Assets									
1. Computer	285,600.00	18,686.43	-	304,286.43	15,582.98	-	286,903.43	17,383.00	14,279.55
Total	285,600.00	18,686.43	-	304,286.43	15,582.98	-	286,903.43	17,383.00	14,279.55
Figures For Previous Year	285,600.00	-	-	285,600.00	24,481.45	-	271,320.45	14,279.55	-



JAIHANUMAN PROJECTS PRIVATE LIMITED
Notes forming part of the financial statements

Note 13 Trade Receivables

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Secured, considered good Debts outstanding for a period not exceeding six months	-	7,629,709.00
Total	-	7,629,709.00

Note 14 Cash and Cash Equivalents

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Balances with banks In current accounts	230,868.80	164,196.00
Cash in hand	18,096.00	100,833.00
Total	248,964.80	265,029.00

Note 15 Short-Term Loans and Advances

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Balances with government authorities (unsecured, consider good) Advance Tax	300,000.00	-
GST Receivable	8,003,000.08	-
Advance to Creditors	384,557.00	-
Total	6,687,557.08	-

Note 16 Revenue from Operations

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
	Amount in `	Amount in `
Sale	28,600,054.00	-
Total	28,600,054.00	-

Note 16 Other Income

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
	Amount in `	Amount in `
Cancellation Charges	23,814.00	-
Total	23,814.00	-

Note 17 Purchases

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
	Amount in `	Amount in `
Purchase	29,516,500.00	-
Total	29,516,500.00	-



JAIHANUMAN PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 18 Changes in Inventories of Stock-in-trade

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
	Amount in `	Amount in `
<u>Inventories at the end of the year:</u>		
In Flats	2,140,500.00	-
	2,140,500.00	-
<u>Inventories at the beginning of the year:</u>		
In Flats	-	-
	-	-
Net (increase) / decrease	(2,140,500.00)	

Note 19 Employee Benefit Expenses

Particulars	As at 31st March, 2018	As at 31st March, 2017
	Amount in `	Amount in `
Salary	-	70,410.00
Staff Welfare Expenses	-	6,187.00
Total	-	78,597.00

Note 20 Other Expenses

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
	Amount in `	Amount in `
Repairs & Maintenance	14,522.00	18,200.00
Accounting Charges	6,000.00	6,000.00
Printing and Stationary	2,270.00	6,745.00
Filing Fees	5,500.00	3,500.00
Bank Charges	578.00	1,288.00
Computer Expenses	4,390.00	-
Electricity Expenses	1,859.38	3,991.00
Interest on Late Payment of Statutory Dues	18,331.00	14,023.00
General Expenses	11,257.19	9,111.94
Telephone Expenses	5,473.00	7,664.00
Travelling and Conveyance	4,486.00	10,814.00
Payments to Auditors (Refer Note below)	10,000.00	10,000.00
Legal and Professional	15,000.00	27,500.00
Rates & Taxes	10,873.00	15,637.00
Total	110,539.57	134,473.94

Note

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
	Amount in `	Amount in `
Payments to the auditors comprises		
As auditors - statutory audit	10,000.00	10,000.00
Total	10,000.00	10,000.00



JAIHANUMAN PROJECTS PRIVATE LIMITED

Notes forming part of the financial statements

Note 21 Disclosures under Accounting Standards

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
	Amount in ₹	Amount in ₹
Deferred tax (liability) / asset		
<u>Tax effect of items constituting deferred tax assets</u>		
On difference between book balance and tax balance of Fixed assets	4,795.00	3,998.45
	4,795.00	3,998.45
Tax effect of items constituting deferred tax assets	1,235.00	2,962.00
Net deferred tax (liability) / asset	1,235.00	2,962.00

The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of fixed assets under Income Tax Act 1961.

For D Toshniwal & Associates
Chartered Accountants
Registration No 329277E

Archana Maheshwari
Archana Maheshwari
Proprietor
Mem No. 428390



Place : Kolkata
Date : 20.07.2018

JAI HANUMAN PROJECTS PVT. LTD.

Ujjwal
Director

JAI HANUMAN PROJECTS PVT. LTD.

Moloy Sathukhan
Director

JAI HANUMAN PROJECTS PVT. LTD.

Durga prasad choudhary
Director

JAI HANUMAN PROJECTS PVT. LTD.

Subhasis Ghosh
Director

Calculation of WDV of Fixed Assets as per Income Tax Act, 1961
 JAIHANUMAN PROJECTS PRIVATE LIMITED

Serial Number	Particulars	Written Down Value As On 01.04.2017		Addition with Date		Sale / adjustment with Date		Rate of Depreciation (%)	Depreciation Allowable Amount (₹)	Written Down Value As On 31.03.2018 Amount (₹)
		Amount (₹)		Date	Amount (₹)	Date	Amount (₹)			
1	Computer	18,278.00		06.09.2017	18,686.43			40%	14,786.43	22,178.00
	Grand Total	18,278.00			18,686.43				14,786.43	22,178.00

There is no adjustment on account of :

- i) Modified Value Added Tax Credit claimed and allowed under the Central Excise Rules 1994.
- ii) Change in rate of exchange of currency.
- iii) Subsidy or grant or reimbursement.



JAIHANUMAN PROJECTS PRIVATE LIMITED
Assessment Year 2018-19

Computation of Income and Tax Calculation for the Year ended 31st March, 2018

A	Income under the head Business & Profession		
	Profit as per Profit & Loss Account	1,137,328	
	Add: Depreciation, considered separately	15,583	
		1,152,911	
	Less: Depreciation as per I T Act	14,786	
		1,138,125	
	Less: Brought Forward of Losses	270,946	867,179
	Gross Total Income		<u>867,179</u>
		Taxable Income	<u>867,179</u>
		Rounded off	<u>867,180</u>

Computation of Taxable Income and Tax Payable thereon for the year ended 31.03.2016 u/s 115JB

	Profit per Profit & Loss Account	1,137,328
	Add:	
	Depreciation as per Books of Account	15,583
	Less:	
	Depreciation as per Books of Account	(15,583)
	Book Profit	<u>1,137,328</u>
	Tax Calculation under MAT	
	A. Tax on Book Profit @ 18.5 %	210,403
	Tax Calculation other than MAT	
	B. i. Tax at Normal Rates	216,796
	Tax Payable (Higher of the A and B)	216,796
	Add: EC & SHEC	6,504
		<u>223,299</u>
	TDS	300,000
	Tax Payable / (Refundable)	<u>(76,701)</u>

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		
	JAIHANUMAN PROJECTS PRIVATE LIMITED			AADCJ1314L		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6	
	21,ROOM NO 410	CENTRE POINT				
	Road/Street/Post Office	Area/Locality		Status Pvt Company		
	21, HEMANTA BASU SARANI	dalhousie				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700001			
Designation of AO(Ward/Circle)			Original or Revised			
WARD 6(2), KOLKATA			ORIGINAL			
E-filing Acknowledgement Number			Date(DD/MM/YYYY)			
279323231311017			31-10-2017			
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	213071
	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 VINOD KUMAR JAJOO in the capacity of DIRCETOR
 having PAN ACSPJ4673Q from IP Address 106.203.141.193 on 31-10-2017 at KOLKATA
 Dsc SI No & issuer 2209881564270052653CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	JAIHANUMAN PROJECTS PRIVATE LIMITED			AADCJ1314L		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6	
	ROOM NO 410 CENTRE POINT					
	Road/Street/Post Office	Area/Locality				
	21, HEMANTA BASU SARANI	Dalhousie		Status Pvt Company		
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700001			
Designation of AO(Ward/Circle)			WARD 6(2), KOLKATA	Original or Revised	ORIGINAL	
E-filing Acknowledgement Number			362957271311018	Date(DD/MM/YYYY)	31-10-2018	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	857469
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	857470
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	220799
	5	Interest and Fee Payable			5	7437
	6	Total tax, interest and Fee payable			6	228236
	7	Taxes Paid	a	Advance Tax	7a	300000
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	300000	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	71764	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by VINOD KUMAR JAJOO in the capacity of Director

having PAN ACSPJ4673Q from IP Address 223.29.192.18 on 31-10-2018 at KOLKATA

Dsc Sl No & issuer 15605405CN=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

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			PAN		
	JAIHANUMAN PROJECTS PRIVATE LIMITED			AADCJ1314L		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6	
	21,ROOM NO 410	CENTRE POINT				
	Road/Street/Post Office	Area/Locality		Status Pvt Company		
	21, HEMANTA BASU SARANI	dalhousie				
	Town/City/District	State	Pin	Aadhaar Number		
	KOLKATA	WEST BENGAL	700001			
	Designation of AO(Ward/Circle)	WARD 6(2), KOLKATA		Original or Revised	ORIGINAL	
	E-filing Acknowledgement Number	485091851071016		Date(DD/MM/YYYY)	07-10-2016	
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	57875
	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 VINOD KUMAR JAJOO in the capacity of DIRCETOR having PAN ACSPJ4673Q from IP Address 150.129.132.223 on 07-10-2016 at KOLKATA

Dsc Sl No & issuer 2209881564270052653CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU