JIWANSAAGAAR REALTY PRIVATE LIMITED
U70102WB2013PTC198867
Poddar Point, 10th Floor, 113 Park Street, Kolkata- 700016
Email : info@jsrealty.in, Ph No.033-22293903

JIWANSAGAR GROUP

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2016

(Amount in ₹)

Particulars	Notes	31st March 2016 (Amount)	31st March 2015 (Amount)
INCOME			
Revenue from Operations (Sale of Product)		3,341,093.00	-
Other Income		826,458.00	164,073.00
Total Revenue	**"A"**	**4,167,551.00**	164,073.00
EXPENDITURE			
Land used in project work (see annexture)		9,613,972.00	37,175,388.00
Materials purchase for project work	15	50,577,299.25	81,428,157.00
Contactor Cost in Project work		17,487,333.00	22,926,431.00
Purchase of Stock-in-Trade	16	3,027,287.25	-
Inventories/Construction work-in-progress	12	(133,341,734.85)	(193,829,457.00)
Employee benefit expense	17	12,079,580.00	12,727,936.00
Financial costs	18	23,017,276.00	3,619,823.00
Depreciation and amortization expense	19	1,273,240.00	813,080.00
Other expenses	20	19,293,034.60	35,138,642.00
Company expenses	21	761,873.00	56,477.00
Total Expenses	**"B"**	**3,789,160.25**	**56,477.00**
Profit/(Loss) before Tax	**(A-B)**	378,390.75	107,596.00
Tax Expenses			
Current tax Expense for Current Year		72,200.00	-
Current tax Expense for Prior Period		20,498.00	
Net Current Tax Expense		92,698.00	-
Deferred Tax		(58,360.00)	419,020.00
Profit/(Loss) after Tax		**344,052.75**	**(311,424)**
Earnings Per Equity Share (Face Value of Rs. 10/- each) :	**22**		
Basic		0.04	-0.03
Diluted		0.04	-0.03

Significant Accounting Policies Notes 1 to 22 on Financial Statement

The notes referred to above forms an integral part of the Balance Sheet In terms of our Report of even date annexed.

For Smart & Company
Chartered Accountants

Sanjiv Agarwal- Partner
FRN : 328456E
Membership No. : 061735
Place : Kolkata
Date : 26th day of August, 2016

SMART & COMPANY * FRN No.- 328456E * Chartered Accountants

For **Jiwansaagaar Realty Pvt. Ltd.**

Director
Anil Kishorepuria
DIN-00724328

Shruti Kishorepuria

Director
Shruti Kishorepuria
DIN-00724511

JIWANSAAGAAR REALTY PRIVATE LIMITED (Formerly known as Jiwansagar Realty Private Limited)

Note-01 : -- SIGNIFICANT ACCOUNTING POLICIES :-

A. Corporate Information

Jiwansaagaar Realty Private Limited (the Company) is a Private limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956 with CIN No.U70102WB2013PTC198867 dtd.06th December 2013. The Company was incorporated as "Jiwansagar Realty Private limited" , however the name of the Company was changed to "Jiwansaagaar Realty private limited" w.e.f 22nd May 2014.

B. Basis of Preparation

The Financial Statements have been prepared under the historical cost cenvention on an accrual concept except for provisions for gratuity and leave encashment benefits payable to employees which are being accounted for on cash basis. These statements are prepared in acccordance with applicable mandatory Accounting Standards and relevant presentational requirements of the Companies Act, 2013.

C. Use of Estimates

The preparation of the Financial Statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates includes future obligation with respect to employees benefits, income taxes, useful lives of fixed assets etc. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known / materialised.

D. Fixed Assets and Depreciation

Tangible Assets

Tangible assets are stated at their cost of acquisition net of receivable CENVAT and VAT Credits. All costs, direct or indirect, relating to the acquisition and installation of fixed assets and bringing it to its working condition for its intended use are capitalised and include borrowing costs and adjustments arising from foreign exchange rate variations directly attributable to construction or acquisition of fixed assets. In respect of assets acquired/sold during the year, depreciation has been provided on pro-rata basis with reference to the days of addition/put to use or disposal on straight line method as per rates specified unser Schedule II of Companies Act, 2013. Depreciation on assets acquired prior to 01-04-2014 has been recalculated considering remaining usefull life of the assets as per Schedule II of the Company's Act 2013.

E Inventories

The inventory includes land, completed buildings, construction work-in-progress, construction and development material. Physical verification of inventory (except stocks represented by development rights, confirmations for which have been obtained) have been conducted at reasonable intervals by the management. At site related expenses are transfered to work-in-progress. The Management has identified the HO related expenses whtich is incurred solely for the purpose of project site and accordingly such expenses are

F Revenue Recognition

Income and expenditure is recognized and accounted for on accrual basis. Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. All booking amount received is accounted as an advance from Customers. Revenue from sale of residential unit or goods is recognised on transfer of significant risks and rewards of ownership to the customer and when no significant uncertainty exists regarding realisation of the consideration.

G Retirement Benefits & Bonus

Retirement benefits & bonus are accounted for as and when paid.

For JIWANSAAGAAR REALTY PVT. LTD.

Smriti kishorepuria

Director

SMART & COMPANY FRN No.- 328[illegible]E Chartered Accountants

H **Taxation**

i) Deferred Tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that are enacted or substantively enacted as on the Balance Sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized.

I **Earning Per Share**

The Company reports Basic and Diluted earnings per equity share in accordance with the Accounting Standard - 20 on Earning Per Share. In determining earning per share, the Company considers the net profit after tax and includes the post tax effect of any extraordinary/exceptional items. The number of shares used in computing basic earning per share is the weighted average number of equity shares outstanding during the period. The numbers of shares used in computing diluted earning per share comprises the weighted average number of equity shares that would have been issued on the conversion of all potential equity shares. Dilutive potential equity shares have been deemed converted as of the beginning of the period, unless issued at a later date.

J **Provision, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.

K **Investments**

No investment in the current year

L **Loans & Advances**

Loans & advances are classified between long term & Short term loans & advances depending upon their operating cycle. The final figures in unsecured loan and advances are subject to confirmation.

M **Sundry Creditors**

Sundrey Creditors are subject to confirmation.

N **Deferred Tax Calculation**

Particulars	Amount	Amount	
Deferred Tax Calculation for the year ended 31st March 2016			
WDV of Assets as per Income Tax Act		5,555,477.00	A
Net Block of Assets as per Company Act, 2013	6,722,660.00		
Less : Revaluation Reserve	-		
		6,722,660.00	B
Excess Depreciation provided as per IT Act		(1,167,183.00)	A-B
Tax Effect on above @ 30.90%		360,660.00	
Actual Deffered Tax Liability of the Company as on 31.03.2016		**360,660.00**	
Deferred Tax Liabilities as per last Account (31.03.2015)		419,020.00	
Deferred Tax adjustment for the year		**(58,360.00)**	

O **Micro, Small & Medium Scale Enterprises Dues**

AThe Government of India promulgated an Act namely The Micro, Small and Medium Enterprises Development Act, 2006 which cpmes into force with effect from October 2,2006. As per the act, the company is required to identify the Micro, Small & Medium suppliers and pay them interest on over dues beyond the specified period irrespective of the etrms agreed with the suppliers. The company does not have any dues to any entity covered under The Micro, Small and Medium Enterprises Development Act,2006

SMART & COMPANY ★ Chartered Accountants ★ FRN No.- 322456E

For JIWANSAAGAAR REALTY PVT. LTD.

Shruti Kishorepuria

Director

Note-01 : -- SIGNIFICANT ACCOUNTING POLICIES :-

P Related Party Transactions

Sl No	Name of the Party	Nature of Transaction	FY 2015-16			FY 2014-15		
			Opening	During the Yr	Closing	Opening	During the Yr	Closing
1	Contessa Commercial Co Pvt Ltd	Unsecured Loan	8514401 Cr	5234560.00	13748961 Cr	-	8514401 Cr	8514401 Cr
2	Jiwansagar Times Pvt Ltd	Unsecured Loan	8650412 Cr	11228125.00	19878537 Cr	-	8650412 Cr	8650412 Cr
3	SRM Pvt Ltd	Unsecured Loan	17559617 Cr	17559617.00		-	17559617 Cr	17559617 Cr
4	Anil Kishorepuria	Unsecured Loan	-	1725000.00	1725000 Cr	-	-	-
5	Jiwansagar Promotors Pvt ltd	Unsecured Loan	-	2700000.00	2700000 Cr	-	-	-
6	Shruti Kishorepuria	Unsecured Loan	-	480000.00	480000 Cr	-	-	-
7	Sriyash Retail India Pvt Ltd	Unsecured Loan	-	4431756.00	4431756 Cr	-	-	-
8	Jiwansagar Towers Pvt Ltd	Rent		303372.00			-	
9	Jiwansagar Promotors Pvt ltd	Rent		-			491328 Cr	
10	KSL Resources Pvt Ltd	Purchase		20750571.50			6916000 Cr	
11	Sriyash Vyapaar Pvt Ltd	Purchase		-			-	
12	Sagar Buisness Pvt Ltd	Purchase		985320.00			-	
13	KSL Resources Pvt Ltd	Sale		2950000.00			-	
14	Regaal Resources Pvt Ltd	Sale		808425.00			-	
15	Anil Kishorepuria	Adv agst Flat booking		-			2519000 Cr	
16	Bfl Pvt Ltd	Adv agst Flat booking		-			14850000 Cr	
17	Contessa Commercial Co Pvt Ltd	Adv agst Flat booking		-			7000000 Cr	
18	Jiwansagar Times Pvt Ltd	Adv agst Flat booking		-			9330000 Cr	
19	Raj Kumar Kishorepuria	Adv agst Flat booking		-			18000 Cr	
20	Sagar Business Pvt Ltd	Adv agst Flat booking		-			1000000 Cr	
21	Sunil Kishorepuria	Adv agst Flat booking		-			1868000 Cr	

Q. Long Term Borrowings

The Company has been sanctioned a Term Loan of Rs.1400 Lac by Bank of Baroda for its ongoing project "Garden Heights" at Bhagalpur. The loan is secured by way of Equitable Mortgage of commercial space at 2nd floor at "Jiwansagar tower" in the name of Shiv Kumar Kishorepuria, lien one FD of Rs.76 lac and Personal Gurrantee of Directors & Shiv Kumar Kishorepuria.

SMART & COMPANY ★ Chartered Accountants ★ FRN No.- 328456E

For JIWANSAAGAAR REALTY PVT. LTD.

Shruti Kishorepuria

Director

(Amount in ₹)

Note 2. SHARE CAPITAL	31st March 2016 No.	31st March 2016 Amount (₹)	31st March 2015 No.	31st March 2015 Amount (₹)
(a) Authorised Share Capital :				
Equity Shares of Rs. 10/- each fully paid up	10,000,000	100,000,000.00	10,000,000	100,000,000.00
(b) Issued, Subscribed & Fully paid-up :				
Equity Shares of Rs. 10/- each issued at par	9,400,000	94,000,000.00	9,400,000	94,000,000.00
	9,400,000	94,000,000.00	9,400,000.00	94,000,000.00

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

	As at 31st March'2016		As at 31st March 2015	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the ye	9,400,000	94,000,000.00	10,000	100,000.00
Shares Issued during the year	-	-	9,390,000	93,900,000.00
Shares issued dut to issue of ESOP's	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	9,400,000	94,000,000.00	9,400,000	94,000,000.00

(d) Rights, preference and restrictions attached to shares :

Equity Shares : The company has one class of equity shares having a par value of Rs.10/- per share. Each equity shareholder is eligible for one vote per share held. The company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual general Meeting, except in case of interim dividend. In the event of liquidation of the company, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.

(e) Details of Shareholders holding more than 5 % (percent) shares in the Company :

	As at 31st March'2016		As at 31st March 2015	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares of Rs. 10 each fully paid-up				
Anil Kishorepuria	724,100	7.70%	724,100	7.70%
BFL Pvt Ltd	1,870,100	19.89%	1,870,100	19.89%
Bijay Kumar Kishorepuria	500,100	5.32%	500,100	5.32%
Contessa Commercial Co Pvt Ltd	920,100	9.79%	920,100	9.79%
Jiwansagar Times Pvt Ltd	910,100	9.68%	910,100	9.68%
Ksl Resource Pvt Ltd	730,100	7.77%	730,100	7.77%
Ridhisidhi Fincon Pvt Ltd	820,000	8.72%	820,000	8.72%
SRM Pvt Ltd	910,100	9.68%	910,100	9.68%

As per records of the Company, including its registers of Shareholders / Members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

For JIWANSAAGAAR REALTY PVT. LTD.

Smriti Kishorepuria

Director

SMART & COMPANY ★ Chartered Accountants ★ FRN No.- 328[illegible]E

(Amount in ₹)

	31st March 2016 Amount (₹)	31st March 2015 Amount (₹)
Note 3.		
RESERVES & SURPLUS		
Securities Premium Account		
Balance as per last financial statements	-	-
Add : Received during the year	-	-
	-	-
Capital Investment Subsidy		
Balance as per last financial statements	-	-
Add : Received during the year	-	-
Less : Transferred to Profit & Loss Account	-	-
	-	-
Revaluation Reserve		
Balance as per last Balance Sheet	-	-
Add : Additions during the year	-	-
Less: Revaluation reserve written off	-	-
	-	-
Surplus / (Deficit) in the Statement of Profit and Loss		
Balance as per last financial statements	(311,424.00)	-
Add : Net Profit / (Net Loss) for the year	344,052.75	(311,424)
	32,628.75	(311,424)
Less : Transfer to General Reserve	-	-
Net Surplus / (Deficit) in the Statement of Profit and Loss	32,628.75	(311,424)
TOTAL	**32,628.75**	**(311,424)**
Note 4.		
LONG TERM LIABILITIES		
Term Loan from Bank of Baroda, Patna	140,000,000.00	106,733,825.00
Auto Loan payable more than 1 year	741,060.00	-
	140,741,060.00	**106,733,825.00**

4.1' DETAILS OF SECURITY

Note : Term Loan of Rs.1400 Lac facility from Bank of Baroda is secured against Self Constructed Building "Garden Heights" 2 no with land Khata No.9 Plat no.3, Mouza-Gopalpur, Khata no-1 plot no-1 , Mouza-Bahadurpur, Bhagalpur total 105481 sqft. & EM of portion of Commercial space 2039.50 sqft in 2nd floor of tower 2 of multistored building known as JiwanSagar Towers at Bhagalpur in the name of the Mr. Shiv Kumar Kishorepuria. Hypothetication of stocks and book debts. Personal of Directors, owners of mortgaged property and relatives of directors. Vehicle loan has been financed by ICICI Bank ltd and is securred agaisnt hypothication of vechicle.

Note 5.		
DEFFERED TAX LIABILITIES		
Opening Balance	419,020.00	-
Less : Deffered Tax Asset Created	(58,360.00)	419,020
	360,660.00	**419,020.00**
Note 6.		
SHORT-TERM BORROWINGS		
Loans Repayable on Demand (Secured)	-	-
	-	-
Loans Repayable on Demand (Unsecured)		
From Body Corporates	54,579,225.00	39,357,433.00
From Directors	2,205,000.00	-
	56,784,225.00	39,357,433.00
TOTAL	**56,784,225.00**	**39,357,433.00**
Note 7.		
TRADE PAYABLES		
a. Dues to Micro, Small & Medium Enterprises	-	-
b. Dues to Others	22,929,249.50	5,225,326.00
	22,929,249.50	**5,225,326.00**

SMART & COMPANY ★ Chartered Accountants ★ FRN No.- 328[illegible]E

For JIWANSAAGAAR REALTY PVT. LTD.

Shruti Kishorepuria
Director

(Amount in ₹)

			31st March 2016 Amount (₹)	31st March 2015 Amount (₹)
Note 8.				
OTHER CURRENT LIABILITIES				
Advance from Customers			48,211,569.00	7,816,148.00
Security Deposit Received			2,260,440.00	741,864.00
Duties & Taxes Payable			498,970.00	532,368.00
Audit Fees payable			28,100.00	28,100.00
Temporary Overdraft from Bank of Baroda, Camac Street Br(928)			4,506,429.00	-
Auto Loan payable within 1 Year			332,718.00	-
Other Outstanding Expenses			1,341,746.00	1,372,606.00
			57,179,972.00	**10,491,086.00**
Note 9.				
SHORT TERM PROVISIONS				
Provision for Income Tax(AY 2015-16)			20,498.00	-
Provision for Income Tax(AY 2016-17)			72,200.00	-
			92,698.00	**-**
Note 11.				
OTHER NON-CURRENT ASSETS				
Security Deposits			3,857,000.00	100,000.00
Other Loans & Advance			747,477.00	
Preliminary Expenses pending			717,600.00	900,600.00
			5,322,077.00	**1,000,600.00**
Note 12.				
INVENTORIES & CONSTRUCTION WORK-IN-PROGRESS				
As taken, valued & certified by the management and				
Building materials			-	-
Consumables			-	-
Opening W-I-P			213,666,576.00	19,837,119
Building materials				
Consumables				
Current period of W-I-P	***2015-16***	***2014-15***	133,341,734.85	193,829,457
Cost of Land	*9,613,972*	*37,175,388*		
Constuction contract cost	*17,487,333*	*22,926,431*		
Cost of Material Consumed	*50,577,299*	*81,428,157*		
Employee Benefit Expenses	*12,079,580*	*12,727,936*		
Financial Cost	*23,017,276*	*3,619,823*		
Depreciation and Amortaisation Exp	*1,273,240*	*813,080*		
Other Expenses	*19,293,035*	*35,138,642*		
	Closing W-I-P		**347,008,310.85**	**213,666,576**
Note 13.				
CASH AND BANK BALANCES				
a. Cash and Cash Equivalents				
i. Cash in Hand (As certified by the management)				
Cash at Head Office			138,868.00	205,443.00
Cash at Project Office			79,263.00	23,224.00
ii. Balances with Scheduled Banks				
In Current Account			278,665.40	2,632,274.00
Fixed Deposits			7,600,000.00	7,600,000.00
Other Deposits			-	-
			8,096,796.40	**10,660,941.00**

SMART & COMPANY ★ FRN No.- 328[illegible]E ★ Chartered Accountants

For JIWANSAAGAAR REALTY PVT. LTD.

Director

JIWANSAAGAAR REALTY PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2016

Note 10 : FIXED ASSETS

(Amount in Rupees)

PARTICULARS	Usefull Life	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance as on 01-Apr-15	Additions during the year	Deletions/ Adjustment during the year	Balance as on 31-Mar-16	Opening Balance as on 01-Apr-15	For the year	Deletions/ Adjustment during the year	Balance as on 31-Mar-16	As at 31-Mar-16	As at 31-Mar-15
Tangible Assets											
Computer,Printer & Mobile pho	3 yrs	543,632	132,749	-	676,381	145,034	199,852	-	344,886	331,495	398,598
Furniture and Fixture	10 yrs	368,090	63,204	-	431,294	67,723	3,188	-	70,910	360,384	300,367
Motor Cycle	10 yrs	60,200	1,216,494		1,276,694	4,998	25,532		30,530	1,246,164	55,202
Office Equipments	5 yrs	601,506	48,140	-	649,646	111,844	121,051	-	232,895	416,751	489,662
Plant & Machinery - Constructio	12 Yrs	4,566,957		-	4,566,957	163,426	362,763		526,188	4,040,769	4,403,531
TemporaryStructure(Sales offic	3 yrs	1,196,141	14,400		1,210,541	322,589	560,855		883,444	327,097	873,552
Sub - Total		**7,336,526**	**1,474,987**	-	**8,811,513**	**815,613**	**1,273,240**	-	**2,088,853**	**6,722,660**	**6,520,913**
		-	-	-	-	-	-	-	-	-	-
Total		**7,336,526**	**1,474,987**	-	**8,811,513**	**815,613**	**1,273,240**	-	**2,088,853**	**6,722,660**	**6,520,913**
Previous Year		-	**6,784,027**	-	**7,336,526**	**2,533**	**813,080**	-	**815,613**	**6,520,913**	**549,966**

SMART & COMPANY ★ Chartered Accountants ★ FRN No. 328456E

For JIWANSAAGAAR REALTY PVT. LTD.

Shruti Kishorepuria

Director

(Amount in ₹)

	31st March 2016 Amount (₹)	31st March 2015 Amount (₹)
Note 14.		
SHORT TERM LOANS & ADVANCES		
(Unsecured & Considered good)		
Salary Advance	58,349.00	325,000.00
Imprest Advances	-	45,500.00
Advance to Suppliers / Creditors	191,350.00	15,839,463.00
Cenvat Credit on Service Tax	4,630,806.00	3,954,200.00
Advance Income tax	90,144.00	-
Other Loans & Advance	-	3,902,073.00
	4,970,649.00	**24,066,236.00**
Note 15.		
MATERIAL PURCHASED IN PROJECT		
Steel	20,790,523.50	40,982,839.00
Less : Discount received	(484,740.00)	-
	20,305,783.50	
Cement	13,312,314.00	15,588,040.00
Other Materials	16,959,201.75	24,857,278.00
TOTAL	**50,577,299.25**	**81,428,157.00**
Note 16.		
Purchase of Stock-in-Trade		
Steel	621,542.25	-
JP Cement	54,495.00	-
Lafarge Cement	2,351,250.00	-
TOTAL	**3,027,287.25**	-
Note 17.		
EMPLOYEE BENEFITS EXPENSE		
Salaries , Wages and Bonus	11,903,763.00	12,635,804.00
Staff Welfare Expenses	175,817.00	92,132.00
Sub - Total	**12,079,580.00**	**12,727,936.00**
		-
TOTAL	**12,079,580.00**	**12,727,936.00**
Note 18.		
FINANCIAL COST		
Interest - On Bank Loan	19,871,266.00	1,720,508.00
Interest - Other	3,146,010.00	1,899,315.00
Sub - Total	**23,017,276.00**	**3,619,823.00**
		-
TOTAL	**23,017,276.00**	**3,619,823.00**
Note 19.		
DEPRECIATION AND AMORTISATION EXPENSES		
Depreciation of Tangible Assets	1,273,240.00	813,080.00
Amortisation of Expenses	-	-
TOTAL	**1,273,240.00**	**813,080.00**

SMART & COMPANY ★ Chartered Accountants ★ FRN No.- 328456E

For JIWANSAAGAAR REALTY PVT. LTD.

Shruti kishorepuria

Director

(Amount in ₹)

Note 20.	**31st March 2016 Amount (₹)**	**31st March 2015 Amount (₹)**
OTHER EXPENSES		
Professional & Consultant Fees	2,180,364.00	3,457,527.00
Selling & Marketing expenses	9,687,762.00	6,601,492.00
Travelling expenses	693,996.00	1,116,809.00
Site Expenses	1,926,991.00	729,519.00
Other Expenses-HO	3,937,771.60	8,708,562.00
Sales Promotion	361,234.00	-
Donation & Subscription	171,030.00	-
Guest house- MTC	172,200.00	
Printing & Stationary	76,179.00	
Electricity Charges -HO	85,507.00	
Dismantling work & Land scaping	-	14,524,733.00
Sub-Total	**19,293,034.60**	**35,138,642.00**

Note 21.	**31st March 2016** -	**31st March 2015** -
OTHER EXPENSES		
ROC Expenses	15,400.00	12,517.00
Trade Licence fees	1,900.00	6,160.00
Professional Tax	2,500.00	2,500.00
Rate & Rates	26,862.00	-
HO office expenses	83,938.00	-
Amortisation of Expenses	183,000.00	7,200.00
Interest on Auto Loan	9,408.00	
Guest House -Electricity	215,382.00	
Postage & Courier	10,535.00	
Director Welfare Exp	184,848.00	
	733,773.00	**28,377.00**
(a) Details of Payments to Auditor		
As Auditor		
Statutory Audit Fee	28,100.00	28,100.00
Tax Audit Fee	-	
In Other Capacity		
Taxation & Co. Law Matters & Certification	-	-
	28,100.00	**28,100.00**
	761,873.00	**56,477.00**

EARNINGS PER SHARE (EPS)

The calculation of Earning Per Share (EPS) has been made in accordance with Accounting Standard - 20. A statement on calculation of Basic and Diluted EPS is as under :

	31st March 2016	**31st March 2015**
Net Profit / (Loss) After Taxation	**344,053**	**(311,424)**
Weighted average number of Equity Shares	9,400,000	94,000,000
Add: Dilutive Potential Equity Shares	-	-
No. of Equity Shares for Dilutive EPS	9,400,000	94,000,000
Nominal Value of Shares (in Rs.)	10	10
Basic Earnings Per Share (in Rs.)	0.04	(0.00)
Diluted Earnings Per Share (in Rs.)	0.04	(0.00)

SMART & COMPANY * Chartered Accountants * FRN No.- 32[illegible]6E

For JIWANSAAGAAR REALTY PVT. LTD.

Director