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

JIWANSAGAR

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2017

(Amount in ₹)

Particulars	Notes	31st March 2017 (Amount)	31st March 2016 (Amount)
INCOME			
Revenue from Operations -Sale	15	143,542,044.01	3,341,093.00
Other Income		801,699.00	826,458.00
Total Revenue	"A"	144,343,743.01	4,167,551.00
EXPENDITURE			
Cost of Material Consumed		-	-
Purchase of Stock-in-Trade	16	77,133,833.07	136,369,021.25
Changes in Construction work-in-progress	12	45,534,051.62	(133,341,734.85)
Employee benefit expense	17	4,050,000.00	-
Financial costs	18	94,842.20	-
Depreciation and amortization expense	19	428,663.00	-
Other expenses	20	16,204,977.00	761,873.85
Total Expenses	"B"	143,446,366.89	3,789,160.25
Profit/(Loss) before Tax	(A-B)	897,376.12	378,390.75
Tax Expenses			
Current tax Expense for Current Year		260,000.00	72,200.00
Current tax Expense for Prior Period		-	20,498.00
Net Current Tax Expense		260,000.00	92,698.00
Deferred Tax		9,263.00	(58,360.00)
Profit/(Loss) after Tax		628,113.12	344,052.75
Earnings Per Equity Share (Face Value of Rs. 10/- each)	24		
Basic		0.07	0.04
Diluted		0.07	0.04

Significant Accounting Policies Notes 1 to 24 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

Manish Agarwal

Manish Agarwal- Partner
FRN : 328456E
Membership No. : 067249
Place : Kolkata
Date : 31st day of August, 2017

SMART & COMPANY ★ Kolkata ★ 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

Inventories for traded good are valued at lower of cost or net realisable value

Inventories for Construction work are valued as under :

Cost of land includes acquisition cost, stamp duty and registration expenses.

Construction work in progress includes the cost of land, internal development cost, external development charges, construction costs, overheads, borrowing cost, development/construction material and is valued at lower of cost/estimated cost and net realizable value.

F Revenue Recognition

Revenue is recognized in accordance with Accounting Standard (AS-9) "Revenue Recognition" and Guidance Note on Accounting for Real Estate Transaction on the basis of rendering of services to customers on a proportionate completion method with the degree of the completion of services on time basis, in accordance with the respective Contracts / Agreements.

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

SMART & COMPANY Kolkata Chartered Accountants

Shruti Kishorepuria

G **Employee Benefits:**

i. Short term employee benefits are charged off at the undiscounted amount in the period in which the related service is rendered.

ii. Post employment and other long term employee benefits are charged off in the period in which the employee has rendered services.

H **Investments**

Long-term investments made by the company are stated at cost and the provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.
Current investments are stated at lower of cost or fair market value.

I **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.

J **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.

K **Borrowing Cost**

Borrowing costs directly attributable to project construction work are capitalised as a part of cost of such construction work. Other Borrowing Costs are treated as revenue expenditure

L **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.

M **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

Shivaji Kishorepuria

JIWANSAAGAAR REALTY

SMART & COMPANY Kolkata Chartered Accountants

N Disclosure on Specified Bank Notes:

During the year, the Company had specified bank notes or other denomination note as defined in the MCA notification G.S.R. 308 (E) dated 30th March, 2017 on the details of Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December, 2016, the denomination wise SBNs and other notes as per the notification is given below:

(Rs.)

Particulars	SBNs	Other
Closing cash in hand as on 8th November, 2016	28,00,000.00	9,40,752.00
(+) Permitted receipts	-	4,70,000.00
(-) Permitted Payments	-	8,96,796.00
(- Amount deposited in Banks	28,00,000.00	
Closing cash in hand as on 30th December,2016.	-	5,13,956.00

* For the purposes of this clause, the term 'Specified Bank Notes' shall have the same meaning provided in the notification of the Government of India, in the Ministry of Finance, Department of Economic Affairs number S.O.3407(E), dated the 8th November, 2016.



(Amount in ₹)

Note 2.	31st March 2017		31st March 2016	
SHARE CAPITAL	No.	Amount (₹)	No.	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'2017		As at 31st March 2016	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the ye	9,400,000	94,000,000.00	9,400,000	94,000,000.00
Shares Issued during the year	-	-	-	-
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'2017		As at 31st March 2016	
	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.

JIWANSAAGAAR REALTY PVT. LTD.

Bharat Kishorepuria

SMART & COMPANY Kolkata Chartered Accountants

(Amount in ₹)

	31st March 2017 Amount (₹)	31st March 2016 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	32,628.75	(311,424.00)
Add : Net Profit / (Net Loss) for the year	628,113.12	344,052.75
	660,741.87	32,628.75
Less : Transfer to General Reserve	-	-
Net Surplus / (Deficit) in the Statement of Profit and Loss	660,741.87	32,628.75
TOTAL	**660,741.87**	**32,628.75**
Note 4.		
LONG TERM LIABILITIES		
Term Loan from Bank of Baroda, Patna	90,820,152.30	140,000,000.00
Auto Loan payable more than 1 year	372,541.60	741,060.00
	91,192,693.90	**140,741,060.00**

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	360,660.00	419,020.00
Less : Deffered Tax Asset Created	9,263.00	(58,360)
	369,923.00	**360,660.00**

Deferred Tax Calculation

Particulars	Amount	Amount	
Deferred Tax Calculation for the year ended 31st March 2017			
WDV of Assets as per Income Tax Act		5,131,152.00	A
Net Block of Assets as per Company Act, 2013	6,368,353.00		
Less : Revaluation Reserve	-		
		6,368,353.00	B
Excess Depreciation provided as per IT Act		(1,237,201.00)	A-B
Tax Effect on above @ 29.90%		369,923.00	
Actual Deffered Tax Liability of the Company as on 31.03.2017		**369,923.00**	
Deferred Tax Liabilities as per last Account (31.03.2016)		360,660.00	
Deferred Tax adjustment for the year		**9,263.00**	



Shivkr kishorepuria



(Amount in ₹)

	31st March 2017 Amount (₹)	31st March 2016 Amount (₹)
Note 6.		
SHORT-TERM BORROWINGS		
Loans Repayable on Demand (Secured)	-	-
	-	-
Loans Repayable on Demand (Unsecured)		
From Body Corporates	69,885,225.00	54,579,225.00
From Directors	3,325,000.00	2,205,000.00
	73,210,225.00	56,784,225.00
TOTAL	**73,210,225.00**	**56,784,225.00**
Note 7.		
TRADE PAYABLES		
a. Dues to Micro, Small & Medium Enterprises	-	-
b. Dues to Others	21,074,507.00	22,929,249.50
	21,074,507.00	**22,929,249.50**
Note 8.		
OTHER CURRENT LIABILITIES		
Advance from Customers	104,509,546.99	48,211,569.00
Retention Money	3,267,189.00	2,260,440.00
Duties & Taxes Payable	875,646.00	498,970.00
Audit Fees payable	28,100.00	28,100.00
Temporary Overdraft from Bank of Baroda, Camac Street Br(928)	12,037,669.62	4,506,429.00
Auto Loan payable within 1 Year	368,518.60	332,718.00
Other Outstanding Expenses	644,364.00	1,341,746.00
	121,731,034.21	**57,179,972.00**
Note 9.		
SHORT TERM PROVISIONS		
Provision for Income Tax(AY 2015-16)	20,498.00	20,498.00
Provision for Income Tax(AY 2016-17)	72,200.00	72,200.00
Provision for Income Tax(AY 2017-18)	260,000.00	-
	352,698.00	**92,698.00**
Note 11.		
OTHER NON-CURRENT ASSETS		
Security Deposits	3,858,450.00	3,857,000.00
Accrude Interest	1,425,241.00	747,477.00
Preliminary Expenses pending	534,600.00	717,600.00
	5,818,291.00	**5,322,077.00**
Note 12.		
INVENTORIES & CONSTRUCTION WORK-IN-PROGRESS		
As taken, valued & certified by the management and		
Building materials	-	-
Consumables	-	-
Opening W-I-P	347,008,310.85	213,666,576.00
Building materials		
Consumables		
Current period of W-I-P ***2016-17*** ***2015-16***	71,003,454.72	133,341,734.85
Cost of Land & Development *2,522,699* *9,613,972*		
Constuction contract cost *12,282,642* *17,487,333*		
Purchase of Material *20,199,530* *50,577,299*		
Employee Benefit Expenses *5,931,192* *12,079,580*		
Financial Cost *22,940,076* *23,017,276*		
Depreciation and Amortaisation Exp *517,700* *1,273,240*		
Other Expenses *6,609,616* *19,293,035*		
Less : Proportionate cost of Project (POCM)	(116,537,506.34)	
Closing W-I-P	**301,474,259.23**	**347,008,311**

SMART & COMPANY ★ Kolkata ★ Chartered Accountants

Shruti Kishorepuria

JIWANSAAGAAR REALTY PVT. LTD.

(Amount in ₹)

	31st March 2017 Amount (₹)	31st March 2016 Amount (₹)
Note 13.		
CASH AND BANK BALANCES		
a. Cash and Cash Equivalents		
i. Cash in Hand (As certified by the management)		
Cash at Head Office	31,260.00	138,868.00
Cash at Project Office	18,744.00	79,263.00
ii. Balances with Scheduled Banks		
In Current Account	34,369.75	278,665.40
Fixed Deposits	7,600,000.00	7,600,000.00
Other Deposits	-	-
	7,684,373.75	**8,096,796.40**
Note 14.		
SHORT TERM LOANS & ADVANCES		
(Unsecured & Considered good)		
Salary Advance	375,480.00	58,349.00
Imprest Advances	-	-
Advance to Suppliers / Creditors	1,378,565.00	191,350.00
Cenvat Credit on Service Tax	1,902,605.00	4,630,806.00
Advance Income tax	367,952.00	90,144.00
	4,024,602.00	**4,970,649.00**
Note 15.		
REVENUE FROM OPERATIONS		
Sale residential Flats	137,218,524.01	-
Other Operating Revenues		
Sale of Steel, Cement & Tiles	6,323,520.00	3,341,093.00
TOTAL	**143,542,044.01**	**3,341,093.00**
Note 16.		
PURCHASE OF STOCK-IN TRADE		
A. Purchase of Trading Materials		
Steel	2,293,158.00	621,542.25
Tiles	139,720.35	54,495.00
Lafarge Cement	3,697,500.00	2,351,250.00
SUB - TOTAL	**6,130,378.35**	**3,027,287**
B. Cost of Construction		
Land & Development	2,522,699.00	9,613,972.00
Purchase of Materials	20,199,530.14	50,577,299.25
Contactor Cost in Project work	12,282,642.00	17,487,333.00
Employee Benefit Expenses (Refer Schedule 16)	5,931,192.00	12,079,580.00
Finance Cost (Refer Schedule 17)	22,940,076.00	23,026,684.00
Depreciation & Amortisation Expenses	517,700.00	1,273,240.00
Other Expenses	6,609,615.58	19,283,625.75
SUB - TOTAL	71,003,454.72	133,341,734.00
TOTAL (A + B)	**77,133,833.07**	**136,369,021.25**
Note 17.		
EMPLOYEE BENEFITS EXPENSE		
Salaries , Wages and Bonus	9,804,612.00	11,903,763.00
Staff Welfare Expenses	176,580.00	175,817.00
	9,981,192.00	12,079,580.00
Less: Expenses Transferred to Capital W.I.P	5,931,192.00	12,079,580.00
TOTAL	**4,050,000.00**	-

SMART & COMPANY ★ Kolkata ★ Chartered Accountants

Shanti Kishorepuria

JIWANSAAGAAR REALTY PVT. LTD.

(Amount in ₹)

	31st March 2017 Amount (₹)	31st March 2016 Amount (₹)
Note 18.		
FINANCIAL COST		
Interest - On Bank Loan	17,133,154.00	19,871,266.00
Loan Processing Fees	695,750.00	-
Interest - Other	5,111,172.00	3,146,010.00
Interest on Auto Loan	94,842.20	9,408.00
	23,034,918.20	23,026,684.00
Less: Expenses Transferred to Capital W.I.P	22,940,076.00	23,026,684.00
TOTAL	**94,842.20**	**-**
Note 19.		
DEPRECIATION AND AMORTISATION EXPENSES		
Depreciation of Tangible Assets	946,363.00	1,273,240.00
Amortisation of Expenses	-	-
	946,363.00	1,273,240.00
Less: Expenses Transferred to Capital W.I.P	517,700.00	1,273,240.00
TOTAL	**428,663.00**	**-**
Note 20.		
OTHER EXPENSES		
Professional & Consultant Fees	1,682,661.00	2,180,364.00
Selling & Marketing expenses	10,321,470.00	9,687,762.00
Travelling expenses	1,044,161.00	693,996.00
Site Expenses	1,925,223.00	1,926,991.00
Other Expenses	3,001,731.58	4,122,619.60
Sales Promotion	-	361,234.00
Donation & Subscription	-	171,030.00
Guest house- MTC	223,258.00	172,200.00
Printing & Stationary	133,995.00	76,179.00
Postage & Courier	4,980.00	10,535.00
Electricity Charges -HO	106,504.00	85,507.00
Guest House Rent	3,156,000.00	-
ROC Expenses	11,400.00	15,400.00
Trade Licence fees	1,900.00	1,900.00
Professional Tax	2,500.00	2,500.00
Rate & taxes	392,847.00	26,862.00
HO office expenses	594,862.00	83,938.00
Amortisation of Expenses	183,000.00	183,000.00
Guest House -Electricity		215,382.00
Payment to Auditors	28,100.00	28,100.00
	22,814,592.58	20,045,499.60
Less: Expenses Transferred to Capital W.I.P	6,609,615.58	19,283,625.75
Sub-Total	**16,204,977.00**	**761,873.85**

(a) Details of Payments to Auditor	31st March 2017	31st March 2016
As Auditor		
Statutory Audit Fee	15,000.00	28,100.00
Tax Audit Fee	13,100.00	-
In Other Capacity		
Taxation & Co. Law Matters & Certification	-	-
	28,100.00	28,100.00

SMART & COMPANY ★ Kolkata ★ Chartered Accountants

Shruti Kishorepuria

JIWANSAAGAAR REALTY PVT. LTD.

(Amount in ₹)

Note 21.

Related Party disclosure :

Disclosure of transactions with related parties as required by Accounting Standard - 18 on related party disclosures as prescribed by Companies(Accounting Standard) Rules, 2006

Related Parties with whom transactions have taken place during the year.

a. Key Managerial Personnel:

Anil Kishorepuria is the whore time Director and control over the business
Shruti Kishorepuria is the whole time Director

b. Enterprises owned or significant influenced by key managerial personnel or their relatives:

Contessa Commercial Co Pvt Ltd
Jiwansagar Times Pvt Ltd
Jiwansagar Promotors Pvt ltd
Sriyash Retail India Pvt Ltd
Jiwansagar Towers Pvt Ltd
Jiwansagar Promotors Pvt ltd
KSL Resources Pvt Ltd
Shruti Marketing
Sagar Buisness Pvt Ltd
Regaal Resources Pvt Ltd
Purple Propshop LLP

Transactions

Sl No	Name of the Party	Nature of Transaction	FY 2016-17		
			Opening	During the Yr	Closing
1	Contessa Commercial Co Pvt Ltd	Unsecured Loan	1,37,48,961.00	(1,37,48,961.00)	-
2	Jiwansagar Times Pvt Ltd	Unsecured Loan	1,98,78,537.00	48,10,546.00	24689083 Cr
3	Anil Kishorepuria	Unsecured Loan	17,25,000.00	14,25,000.00	3150000 Cr
4	Jiwansagar Promotors Pvt ltd	Unsecured Loan	27,00,000.00	8,41,043.00	3541043 Cr
5	Shruti Kishorepuria	Unsecured Loan	4,80,000.00	(3,05,000.00)	175000 Cr
6	Sriyash Retail India Pvt Ltd	Unsecured Loan	44,31,756.00	(30,61,068.00)	1370688 Cr
7	Jiwansagar Towers Pvt Ltd	Unsecured Loan	-	1,33,49,973.00	13349973 Cr
8	Jiwansagar Promotors Pvt ltd	Rent		32,76,000.00	
9	Purple Propshop LLP	Brokerage		10,55,785.00	
10	KSL Resources Pvt Ltd	Purchase		25,97,962.00	
11	Shruti Marketing	Purchase		7,24,179.00	
12	Sriyash Retail India Pvt Ltd	Purchase		15,85,883.00	
13	Sagar Buisness Pvt Ltd	Purchase		2,00,261.00	
14	Anil Kishorepuria	Director Remuneration		27,00,000.00	
15	Shruti Kishorepuria	Director Remuneration		18,50,000.00	
16	KSL Resources Pvt Ltd	Sale		28,95,125.00	

Sl No	Name of the Party	Nature of Transaction	FY 2015-16		
			Opening	During the Yr	Closing
1	Contessa Commercial Co Pvt Ltd	Unsecured Loan	85,14,401.00	5234560.00	13748961 Cr
2	Jiwansagar Times Pvt Ltd	Unsecured Loan	86,50,412.00	11228125.00	19878537 Cr
3	Anil Kishorepuria	Unsecured Loan	-	1725000.00	1725000 Cr
4	Jiwansagar Promotors Pvt ltd	Unsecured Loan	-	2700000.00	2700000 Cr
5	Shruti Kishorepuria	Unsecured Loan	-	480000.00	480000 Cr
6	Sriyash Retail India Pvt Ltd	Unsecured Loan	-	4431756.00	4431756 Cr
7	Anil Kishorepuria	Director Remuneration		18,00,000.00	
8	Shruti Kishorepuria	Director Remuneration		9,00,000.00	
7	Jiwansagar Towers Pvt Ltd	Rent		303372.00	
8	KSL Resources Pvt Ltd	Purchase		20750571.50	
9	Sagar Buisness Pvt Ltd	Purchase		985320.00	
10	KSL Resources Pvt Ltd	Sale		2950000.00	
11	Regaal Resources Pvt Ltd	Sale		808425.00	

SMART & COMPANY ★ Kolkata ★ Chartered Accountants

Shruti Kishorepuria

JIWANSAAGAAR REALTY

(Amount in ₹)

Note 22.

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 2017	31st March 2016
Net Profit / (Loss) After Taxation	628,113	344,053
Weighted average number of Equity Shares	9,400,000	9,400,000
Add: Dilutive Potential Equity Shares	-	-
No. of Equity Shares for Dilutive EPS	9,400,000	9,400,000
Nominal Value of Shares (in Rs.)	10	10
Basic Earnings Per Share (in Rs.)	0.07	0.04
Diluted Earnings Per Share (in Rs.)	0.07	0.04

Note 23.

Loans & advances are classified between long term & Short term loans & advances depending upon their operating cycle.

Note 24.

Sundry Creditors

Sundrey Creditors are subject to confirmation.

Smruti Kishorepuria





JIWANSAAGAAR REALTY PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017

Note 10 : FIXED ASSETS

(Amount in Rupees)

PARTICULARS	Usefull Life	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opening Balance as on 1-Apr-16	Additions during the year	Deletions/ Adjustment during the year	Balance as on 31-Mar-17	Opening Balance as on 1-Apr-16	For the year	Deletions/ Adjustment during the year	Balance as on 31-Mar-17	As at 31-Mar-17	As at 31-Mar-16
Tangible Assets											
Computer,Printer & Mobile pho	3 yrs	676,381	143,448	-	819,829	344,886	237,089	8,227	590,202	229,627	331,495
Furniture and Fixture	10 yrs	431,294	374,803	-	806,097	70,910	52,582	-	123,492	682,605	360,384
Motor Cycle	10 yrs	1,276,694	-	-	1,276,694	30,530	117,320		147,850	1,128,844	1,246,164
Office Equipments	5 yrs	649,646	66,965	-	716,611	232,895	130,765	-	363,660	352,951	416,751
Plant & Machinery - Constructio	12 Yrs	4,566,957	6,840	-	4,573,797	526,188	362,788		888,976	3,684,821	4,040,769
TemporaryStructure(Sales offic	3 yrs	1,210,541	-	-	1,210,541	883,444	37,592		921,036	289,505	327,097
Sub - Total		**8,811,513**	**592,056**	**-**	**9,403,569**	**2,088,853**	**938,136**	**8,227**	**3,035,216**	**6,368,353**	**6,722,660**
		-	-	-	-	-	-	-	-	-	-
Total		**8,811,513**	**592,056**	**-**	**9,403,569**	**2,088,853**	**938,136**	**8,227**	**3,035,216**	**6,368,353**	**6,722,660**
Previous Year		-	1,474,987	-	8,811,513	815,613	1,273,240	-	2,088,853	6,722,660	6,520,913

SMART & COMPANY Chartered Accountants Kolkata

Shruti Kishorepuria

JIWANSAAGAAR REALTY PVT. LTD.