WINSOME INFRASTRUCTURE
Shakti Market, Near Gurukul School,
Gola Road, Dhanapur
Patna - 801 503

BALANCE SHEET
AS ON 31ST MARCH, 2017

(Amount in Rs.)

Previous Year Amount	Liabilities	Current Year Amount	Previous Year Amount	Assets	Current Year Amount
(4,142,140)	Partner's Capital A/c (As per Schedule A)	11,283,235	838,479	Fixed Assets (As per Schedule B)	719,897
17,158,067	Loans (As per Schedule C)	17,032,664	17,055,519	Current Assets (As per Schedule E)	69,390,537
4,878,071	Current Liabilities & Provisions (As per Schedule D)	41,794,535			
17,893,998	**TOTAL**	**70,110,434**	**17,893,998**	**TOTAL**	**70,110,434**
		-			-

Notes forming part of Accounts as per Sch No. "H"

As per my Report of even date

For Agarwal Payal & Associates
FRN : 145464W

For Winsome Infrastructure

Sd/-
CA. Payal Agarwal (M. No. 144540)
Proprietor

Sd/-
Sanjeev Kumar
Partner

Place :Pune
Date :25th October 2017

WINSOME INFRASTRUCTURE
Shakti Market, Near Gurukul School,
Gola Road, Dhanapur
Patna - 801 503

PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED AS ON 31ST MARCH, 2017

(Amount in Rs.)

Previous Year Amount	Particulars	Current Year Amount	Previous Year Amount	Particulars	Current Year Amount
9,786,672	To Opening Stock	13,204,729	13,204,729	By Closing Stock	62,007,921
263,198	To Purchases	28,469,596			
537,630	To Direct Expenses (As per schedule F)	13,350,607			
2,617,229	To Indirect Expenses (As per schedule G)	6,982,989			
13,204,729	**TOTAL**	**62,007,921**	**13,204,729**	**TOTAL**	**62,007,921**

Notes forming part of Accounts as per Sch No. "H"

For Agarwal Payal & Associates
FRN : 145464W

Sd/-
CA. Payal Agarwal (M. No. 144540)
Proprietor

For Winsome Infrastructure

Sd/-
Sanjeev Kumar
Partner

Place :Pune
Date :25th October 2017

Winsome Infrastructure

Schedule No. "A" : Partner's Capital Accounts

Neeraj Sinha

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Balance b/d	1,956,305		
		By Transfer to Loan A/c	1,956,305
Total	**1,956,305**	Total	**1,956,305**

Sanjeev Kumar

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Balance b/d	2,185,835	By Capital Introduced	2,225,000
To Withdrawals	1,367,930		
		By Balance c/d	1,328,765
Total	**3,553,765**	Total	**3,553,765**

Jitendra Sharma

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Transfer from Loan A/c	406,000	By Capital Introduced	6,200,000
To Withdrawals	650,000		
To Balance c/d	5,144,000		
Total	**6,200,000**	Total	**6,200,000**

Parandhaman B

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
		By Capital Introduced	4,300,000
To Balance c/d	4,300,000		
Total	**4,300,000**	Total	**4,300,000**

Sudhir Hiwale

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
		By Capital Introduced	7,400,000
To Withdrawals	3,942,000	By Transfer from Loan A/c	300,000
To Balance c/d	3,758,000		
Total	**7,700,000**	Total	**7,700,000**

Rajeev Kumar

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Withdrawals	375,000	By Balance c/d	375,000
Total	**375,000**	Total	**375,000**

Nandlal Kashyap

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Withdrawals	650,000	By Transfer from Loan A/c	435,000
		By Balance c/d	215,000
Total	**650,000**	Total	**650,000**

Winsome Infrastructure

Schedule No. "B" : Fixed Assets

S. No.	Particulars	Opening WDV as on 01.04.2016	Additions		Sale	Total	Rate of Dep	Depreciation for the Year	Closing WDV as on 31.3.2017
			> 180 days	< 180 days					
1	Furniture & Fittings	283,305	-	-	-	283,305	10%	28,331	254,974
2	Computer & Printer	15,502	-	-	-	15,502	60%	9,302	6,200
3	Office Equipments	539,672	-	-	-	539,672	15%	80,949	458,723
	Total	**838,479**	**-**	**-**	**-**	**838,479**		**118,582**	**719,897**

Winsome Infrastructure

Schedule No. "C" : Loans

Previous Year Amount (Rs.)	Particulars		Current Year Amount (Rs.)
1,323,750	Arvind Gupta		138,347
1,000,000	Parandhaman Balasubhramanyam		-
500,000	Preetish Shekhar		500,000
11,834,317	Rajesh Kumar Pal		13,894,317
2,500,000	Rajkumar Pal (Guddu Pal)		2,500,000
17,158,067	**Total**		**17,032,664**

Schedule No. "D" : Current Liabilities & Provisions

Previous Year Amount (Rs.)	Particulars		Current Year Amount (Rs.)
	Duties & Taxes		
-	Service Tax payable	25,300	
13,750	TDS Payable	-	25,300
	Sundry Creditors		
10,463	(As per List 1)		1,674,957
	Advance Against Flat		
3,622,358	(As per List 2)		39,597,778
435,000	Nand Kashyap		-
496,500	Omm Infrastructure Housing Corporation		496,500
300,000	Sudhir Hiwale		-
4,878,071	**Total**		**41,794,535**

Schedule No. "E" : Current Assets

Previous Year Amount (Rs.)	Particulars		Current Year Amount (Rs.)
	Stock		
13,204,729	Closing Stock		62,007,921
	Loans and Advances		
-	Jagnarayan Singh (LL)	750,000	
406,000	Jitendra Kumar Sharma	-	
-	JNS Infra	2,000,000	
-	Loan - Neeraj Kumar Sinha	906,305	
91,300	Perceptions	-	
300,000	Raj Narayan Singh	300,000	
-	Rishi Kapoor	500,000	
1,500,000	Silver Line	1,500,000	
736,237	Winsome Realty	636,237	6,592,542

	Cash & Bank Balances		
535,637	Cash in Hand	14,728	
267,702	Axis Bank 8764	117,002	
13,915	Axis Bank 9042	29,135	
-	Corporation Bank	19,885	
-	Indusind Bank	609,325	790,074
17,055,519	**Total**		**69,390,537**

Schedule No. "F" : Direct Expenses

Previous Year Amount (Rs.)	Particulars		Current Year Amount (Rs.)
208,000	Local Taxes		-
-	Freight		16,150
-	Grill Work		47,200
-	JCB WORK		63,575
-	JC Sheet (WE)		48,250
326,757	Labour Charges		8,539,891
-	Land Cost		1,350,000
-	Loading Unloading Charges		2,060
2,873	Purchase Electric Items		1,178,091
-	Sanction Charges		390,000
-	Site Development Expense		787,810
-	Stamp Duty Registration Fees		927,580
537,630	**Total**		**13,350,607**

Schedule No. "G" : Indirect Expenses

Previous Year Amount (Rs.)	Particulars		Current Year Amount (Rs.)
20,000	Advertisment Expenses		1,179,008
8,002	Bank Charges And Commission		6,147
-	Conveyance charges		5,127
149,969	Depreciation		118,582
73,851	Electricity Expenses		101,815
-	Insurance		86,852
137,500	Interest paid on Loan		153,719
-	Interest and fees on taxes		44,829
26,810	Legal Expenses		41,250
368,784	Travelling Expenses		827,102
36,874	Office Expenses		119,537
6,900	Petrol / Diesel Expenses		74,983
9,314	Printing & Stationary		237,348
123,000	Rent Paid		87,000
3,688	Repairs & Maintainance		92,262
1,468,699	Salary Exp.		2,131,097
12,147	Site Expenses		-
21,500	Society Maintainance		17,000
33,058	Staff Welfare		80,337
96,520	Professional & Technical Fees		1,519,783
20,613	Telephone Expenses		59,211
2,617,229	**Total**		**6,982,989**

WINSOME INFRASTRUCTURE

SCHEDULE NO. H:

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS

a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

b) USE OF ESTIMATES:

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods**.**

c) FIXED ASSETS:

Tangible fixed assets except revalued assets are carried at cost of acquisition or construction less accumulated depreciation and/or accumulated impairment loss, if any. The cost of an item of tangible fixed asset comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditures related to an item of tangible fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

d) REVENUE RECOGNITION:

Revenue is generally recognized on accrual basis. Advance received from flat / unit holders as booking amount has been considered as current liability. Revenue is recognized on giving possession of completed unit to the flat / unit holders.

e) EVENTS OCCURING AFTER THE BALANCE SHEET:

No significant events which could have effect on the financial position as on **31st March 2017** to a material extent has been reported, after the balance sheet date till signing of audit report.

f) PRIOR PERIOD & EXTRA ORDINARY ITEMS & CHANGES IN ACCOUNTING POLICIES :

There are no material changes that arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.

There are no extra ordinary item i.e. gains or losses, which arise events or transactions that are distinct from the ordinary activities of the business.

Accounting policies followed have been consistently applied in the current year & there are no material departures from following up of consistent accounting policies.

g) DEPRECIATION ACCOUNTING :

Depreciation has been provided on WDV basis at the rates prescribed under the Income Tax Act, 1961. Depreciation on assets added during the year is provided as follows:

Added for a period more than 180 days	100% of applicable rate
Added for a period less than 180 days	50% of applicable rate

The company has used the following rates to provide depreciation on its fixed assets:

Fixed Asset	Rates (WDV)
Computer & Printer	60.00%
Furniture & Fittings	10.00%
Plant & Machinery	15.00%

h) VALUATION OF INVENTORIES :

Accounting Standard (AS 2) requirement relating to valuation of inventories is followed.

Valuation of Work in Progress / Closing stock is done on following basis:

For Projects where there was no sale during the year, entire expenditure has been transferred to Work-in-progress.

i) CONTINGENT LIABILITIES

No provision is made for liabilities, which are contingent in nature, but if material, the same are disclosed by way of notes to accounts.

II] NOTES FORMING PART OF ACCOUNTS:

1. Balances of sundry creditors as on the Balance sheet date are subject to confirmations.
2. Previous year figures haves been regrouped and rearranged, wherever necessary.
3. No contingent liability exists as on the date of signing the Balance Sheet.

For Winsome Infrastructure

For Agarwal Payal & Associates
FRN 145464W

Partner

CA. Payal Agarwal (M No. 144540)
Proprietor

Place: Pune
Date: 25th October 2017