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

BALANCE SHEET
AS ON 31ST MARCH, 2016

(Amount in Rs.)

Previous Year Amount	Liabilities	Current Year Amount	Previous Year Amount	Assets	Current Year Amount
(4,179,140)	Partner's Capital A/c (As per Schedule A)	(4,142,140)	988,448	Fixed Assets (As per Schedule B)	838,479
16,764,317	Loans (As per Schedule C)	17,158,067	15,076,995	Current Assets (As per Schedule E)	17,055,519
3,480,266	Current Liabilities & Provisions (As per Schedule D)	4,878,071			
16,065,443	**TOTAL**	**17,893,998**	**16,065,443**	**TOTAL**	**17,893,998**
		-			-

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

As per my Report of even date

For Pavan Goyal & Associates

Sd/-
CA. Pavan Goyal (M. No. 142199)
Proprietor

For Winsome Infrastructure

Sd/-
Sanjeev Kumar
Partner

PLACE :Pune
DATE : 8th October 2016

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

PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED AS ON 31ST MARCH, 2016

(Amount in Rs.)

Previous Year Amount	Particulars	Current Year Amount	Previous Year Amount	Particulars	Current Year Amount
5,504,314	To Opening Stock	9,786,672	9,786,672	By Closing Stock	13,204,729
642,181	To Purchases	263,198			
154,439	To Direct Expenses (As per schedule F)	537,630			
3,485,739	To Indirect Expenses (As per schedule G)	2,617,229			
9,786,672	**TOTAL**	**13,204,729**	**9,786,672**	**TOTAL**	**13,204,729**

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

For Pavan Goyal & Associates

Sd/-
CA. Pavan Goyal (M. No. 142199)
Proprietor

For Winsome Infrastructure

Sd/-
Sanjeev Kumar
Partner

PLACE :Pune
DATE : 8th October 2016

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 Balance c/d	1,956,305
Total	**1,956,305**	Total	**1,956,305**

Sanjeev Kumar

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Balance b/d	2,222,835	By Bank/Cash - Introduction	1,897,000
To Bank/Cash - Withdrawals	1,860,000		
		By Balance c/d	2,185,835
Total	**4,082,835**	Total	**4,082,835**

Winsome Infrastructure

Schedule No. "B" : Fixed Assets

S. No.	Particulars	Opening WDV as on 01.04.2015	Additions		Sale	Total	Rate of Dep	Depreciation for the Year	Closing WDV as on 31.3.2016
			Before 01.10.2015	After 01.10.2015					
1	Furniture & Fittings	314,783			-	314,783	10%	31,478	283,305
2	Computer & Printer	38,755			-	38,755	60%	23,254	15,501
4	Office Equipments	634,910			-	634,910	15%	95,237	539,673
	Total	**988,448**	**-**	**-**	**-**	**988,448**		**149,969**	**838,479**

Winsome Infrastructure

Schedule No. "C" : Loans

Previous Year Amount (Rs.)	Particulars		Current Year Amount (Rs.)
-	Arvind Gupta		1,323,750
1,200,000	Chendur Vardhini Parandhaman		-
1,000,000	Parandhaman Balasubhramanyam		1,000,000
-	Preetish Shekhar		500,000
12,064,317	Rajesh Kumar Pal		11,834,317
2,500,000	Rajkumar Pal (Guddu Pal)		2,500,000
16,764,317	**Total**		**17,158,067**

Schedule No. "D" : Current Liabilities & Provisions

Previous Year Amount (Rs.)	Particulars		Current Year Amount (Rs.)
	Current Liabilities		
	Duties & Taxes		
-	TDS Payable	13,750	13,750
	Sundry Creditors		
-	Nikhil Agarwal	3,568	
-	Ravi Cement Store	6,895	10,463
	Advance Against Flat		
3,405,266	(As per List 1)		3,622,358
75,000	Nand Kashyap		435,000
	Omm Infrastructure Housing Corporation		496,500
-	Sudhir Hiwale		300,000
3,480,266	**Total**		**4,878,071**

Schedule No. "E" : Current Assets

Previous Year Amount (Rs.)	Particulars		Current Year Amount (Rs.)
	Stock		
9,786,672	Closing Stock		13,204,729
	Loans and Advances		
886,000	Jitendra Kumar Sharma	406,000	
-	Perceptions	91,300	
500,000	Raj Narayan Singh	300,000	
1,500,000	Silver Line	1,500,000	
900,000	Winsome Realty	736,237	3,033,537
	Cash & Bank Balances		
1,468,710	Cash in Hand	535,637	
17,171	Axis Bank 8764	267,702	
18,442	Axis Bank 9042	13,915	817,253
15,076,995	**Total**		**17,055,519**

Winsome Infrastructure

Schedule No. "F" : Direct Expenses

Previous Year Amount (Rs.)	Particulars		Current Amount
865	Electric Expenses		
15,650	Labour Charges		32
-	Local Taxes		20
9,141	Freight		
128,783	Boring Expenses		
154,439	**Total**		**53**

Schedule No. "G" : Indirect Expenses

Previous Year Amount (Rs.)	Particulars		Current Amount
16,867	Advertisment Expenses		2
13,237	Bank Charges And Commission		
205,152	Depreciation		14
18,604	Electricity Expenses		7
4,690	Interest Paid		13
-	Legal Expenses		2
360,497	Travelling Expenses		36
155,449	Office Expenses		3
26,032	Petrol / Diesel Expenses		
11,142	Printing & Stationary		
136,000	Rent Paid		12
34,500	Repairs & Maintainance		
1,934,716	Salary Exp.		1,46
489,767	Site Expenses		1
-	Society Maintainance		2
20,207	Staff Welfare		3
-	Professional Fees		9
58,879	Telephone Expenses		2
3,485,739	**Total**		**2,61**

WINSOME INFRASTRUCTURE

List "1" : Advance Against Flats

Previous Year Amount (Rs.)	Particulars	Current Year Amount (Rs.)	Current Year Amount (Rs.)
97,972	Anand Kumar Singh (A-412)	97,972	
-	Aniket Kumar (B-212)	49,216	
100,000	Anup Gaurav (B-305)	100,000	
194,005	Ashok Kumar Sinha (A-202)	194,005	
100,000	Awadh Pd. Gupta (A-201)	100,000	
49,471	Deepti Kumar(A-404)	49,471	
196,504	Dr. Bipin Kumar (A-212)	196,504	
97,973	Mahendra Prasad Singh (B-401)	97,973	
97,002	Mamta Pandey (A- 401)	97,002	
311,378	Meena Devi (A-712)	311,378	
97,972	Meera Chaudhary (A-203)	97,972	
388,010	Nagmani Kumar (B-402)	388,010	
194,005	Neelam Kumari (A-414)	194,005	
-	Neera Kunj Sinha (A-613)	97,467	
-	Omkar Nath Verma	107,117	
101,854	Preetish Shekhar (B-409)	101,854	
-	Priti Srivastava / Punit Srivastava (B-210)	49,216	
97,104	Ragini Prasad (A-402)	97,104	
97,003	Rahul Sinha (B-306)	-	
-	Rashmi B Kumar (A-614)	97,467	
500,000	Ritesh Kumar Gupta (A-201)	500,000	
97,003	Sandhya Devi (A-404)	97,003	
-	Sanjay Kumar (A-602)	10,615	
97,003	Satish Kumar Sinha (C-401)	-	
100,000	Sayed Akbar Naqui (B-201)	100,000	
100,000	Sayed Mohammad Naqvi (B-202)	100,000	
97,002	Shanam Naqvi (B-211)	97,002	
194,005	Suman Vivekanand (B-411)	194,005	
3,405,266	Total		3,622,358

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 2016** 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 W.I.P.

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 Pavan Goyal & Associates**

Partner **CA. Pavan Goyal (M No. 142199)**
Proprietor

Place: Pune
Date: 7th October 2016