

To the members of **Century Promoters Private Limited**

### 1) Report on the Financial Statements

We have audited the accompanying financial statements of **Century Promoters Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2016, 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.

### 2) 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 of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.

### 3) Auditor's Responsibility

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 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 misstatement.

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 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 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 financial statements.



#### 4) 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, of the state of affairs of the Company as at March 31, 2016, and its loss and its cash flows for the year ended on that date.

#### 5) Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government of India in terms of section 143 (11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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, 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule 2014.
- e) On the basis of written representations received from the directors as on March 31, 2016, and 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 section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"
- 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:
  - i) The Company does not have any pending litigations which would impact its financial position.
  - 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 which were required to be transferred to the Investor Education and Protection Fund by the Company.

201, Suchet Chambers,  
1224/5, Naiwala, Bank Street,  
Karol Bagh,  
Delhi-110005

Delhi  
May 20, 2016

A.K. Jindal & Associates  
Chartered Accountants  
Firm Registration No. 006659N

By the hand of

  
Ashok Gupta  
Partner  
Membership No. 085175

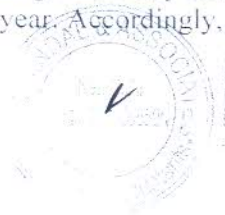


## Annexure-A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2016, we report that:

- (i) The Company does not own any fixed assets. Thus, provisions of clause (i)(a), (i)(b) and (i)(c) of paragraph 3 of the order are not applicable to the Company.
  - (ii) The Company does not own any inventory. Thus, paragraph 3(ii) of the Order is not applicable to the Company.
  - (iii) The Company has granted loans to body corporate covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').
    - (a) In our opinion, the rate of interest and other terms and conditions on which the loans had been granted to the body corporate listed in the register maintained under Section 189 of the Act were not, prima facie, prejudicial to the interest of the Company
    - (b) In the case of the loans granted to the body corporate listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the principal and interest as stipulated.
    - (c) There are no overdue amounts in respect of the loan granted to a body corporate listed in the register maintained under section 189 of the Act.
  - (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, wherever applicable, with respect to the loans and investments made by the Company.
  - (v) The Company has not accepted any deposits from the public.
  - (vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act. in respect of activities carried out by the Company.
  - (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess and other statutory dues. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2016 for a period of more than six months from the date they became payable.
  - (b) According to the information and explanations given to us, there are no statutory dues which have not been deposited with the appropriate authorities on account of any dispute.
- (viii) The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable to the Company.

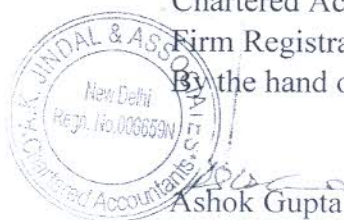


- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable to the Company.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) According to the information and explanations given to us, the Company had not paid any managerial remuneration. Hence, paragraph 3(xi) of the order is not applicable to the Company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

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Delhi  
May 20, 2016

A.K. Jindal & Associates  
Chartered Accountants  
Firm Registration No. 006659N



By the hand of

Ashok Gupta

Partner

Membership No. 085175

## **Annexure - B to the Auditors' 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 **Century Promoters Private Limited** ("the Company") as of 31 March 2016 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 ('ICAI'). 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 judgment, 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 31 March 2016, 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.

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Delhi  
May 20, 2016

A.K. Jindal & Associates  
Chartered Accountants  
Firm Registration No. 006659N  
By the hand of

  
Ashok Gupta

Partner

Membership No. 085175



**CENTURY PROMOTERS PRIVATE LIMITED**  
**H-65, Connaught Circus, New Delhi -110001**  
**Balance Sheet As At March 31, 2016**

Particulars	Note No.	Figures as at the end of current reporting period 31.03.2016 Rupees	Figures as at the end of previous reporting period 31.03.2015 Rupees
<b>I EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders Funds</b>			
(a) Share capital	1	5,00,000.00	5,00,000.00
(b) Reserves and surplus	2	3,43,31,416.00	3,43,48,759.00
<b>(2) Non-current liabilities</b>			
(a) Long term borrowings	3	4,86,40,000.00	4,83,30,000.00
<b>(3) Current Liabilities</b>			
(a) Other Current liabilities	4	37,806.00	29,412.00
<b>TOTAL</b>		<b>8,35,09,222.00</b>	<b>8,32,08,171.00</b>
<b>II ASSETS</b>			
<b>(1) Non-Current assets</b>			
(a) Non Current Investment	5	6,33,73,040.00	6,33,73,040.00
(b) Long-term Loans and Advances	6	2,00,96,695.00	1,97,86,695.00
<b>(2) Current Assets</b>			
(a) Cash and cash equivalents	7	18,990.00	25,661.00
(b) Short term loans and advances	8	-	2,278.00
(c) Other current assets	9	20,497.00	20,497.00
<b>TOTAL</b>		<b>8,35,09,222.00</b>	<b>8,32,08,171.00</b>
<b>Significant accounting Policies and Notes on Accounts</b>	12		


As per our Report of even date attached

For **A.K. Jindal & Associates**  
 Firm Registration No. 006659N  
 Chartered Accountants

  
**Ashok Gupta**  
 Partner  
 Membership No. 085175



For and on behalf of the Board of Directors  
**DIRECTORS**

  
**Jai Prakash (DIN 07290022)**  
 119/1, Rameshwar Nagar-I, Azadpur, North  
 West, Delhi-110033

  
**Anil Kumar Singh (DIN 07140026)**  
 710, Technology Apartment, 24, I. P. Extn.  
 Patparganj, Shakarpur, East Delhi-110092

Place: Delhi  
 Dated: May 20, 2016

**CENTURY PROMOTERS PRIVATE LIMITED**  
**H-65, Connaught Circus, New Delhi -110001**  
**Statement of Profit And Loss Account For the Year Ended March 31, 2016**

Particulars	Note No.	Figures as at the end of current reporting period 31.03.2016 Rupees	Figures as at the end of previous reporting period 31.03.2015 Rupees
I Revenue from operations			-
II Other Income	10	82.00	22,775.00
III Total Revenue (I+II)		82.00	22,775.00
<b>IV Expenses :</b>			
Other Expenses	11	17,425.00	36,818.00
Total Expenses		17,425.00	36,818.00
V Profit before exceptional and extraordinary item and tax (III-IV)		(17,343.00)	(14,043.00)
VI Exceptional Items			
VII Profit before Extraordinary Items and tax (V-VI)		(17,343.00)	(14,043.00)
VIII Extraordinary Items			
IX Profit before tax (VII-VIII)		(17,343.00)	(14,043.00)
X Tax Expense			
XI Profit /( Loss) for the period from Continuing operations (IX-X)		(17,343.00)	(14,043.00)
XII Profit /( Loss) from discontinuing operations			
XIII Tax Expenses of discontinuing operations			
XIV Profit /( Loss) from discontinuing operations (after tax XII-XIII)			
XV Profit/(Loss) for the period ( XII-XIV)		(17,343.00)	(14,043.00)
XVI Earning per equity share:			
(1) Basic		(0.35)	(0.28)
(2) Diluted		(0.35)	(0.28)
<b>Significant accounting Policies and Notes on Accounts</b>	<b>12</b>		

As per our Report of even date attached

**For A.K. Jindal & Associates**

Firm Registration No. 006659N

Chartered Accountants

  
**Ashok Gupta**  
 Partner  
 Membership No. 085175



For and on behalf of the Board of Directors  
**DIRECTORS**



**Jai Prakash (DIN: 07290022)**

119/1, Rameshwar Nagar-I, Azadpur, North  
 West, Delhi-110033



**Anil Kumar Singh (DIN 07140026)**

710, Technology Apartment, 24, I. P. Extn.  
 Patparganj, Shakarpur, East Delhi-110092

Place: Delhi

Dated: May 20, 2016



**NOTE NO.**

	<b>Current Year Ended March 31,2016 Rupees</b>		<b>Previous Year Ended March 31,2015 Rupees</b>	
<b>1 SHARE CAPITAL</b>				
a) Authorised 50000 (50000) Equity Shares of Rs. 10 (Rs. 10) each	<u>5,00,000.00</u>		<u>5,00,000.00</u>	
b) Issued,Subscribed & paid up 50000 (50000) Equity Shares of Rs.10/- each fully paid-up	<u>5,00,000.00</u>		<u>5,00,000.00</u>	
c) Reconciliation of equity share capital	<b>As at March 31, 2016</b>		<b>As at March 31, 2015</b>	
	Number	Amount	Number	Amount
Number of shares outstanding at the beginning of the year	50000	500000	50000	500000
Number of shares outstanding at the end of the year	<u>50000</u>	<u>500000</u>	<u>50000</u>	<u>500000</u>
d) Shares held by holding Company, Anant Raj Ltd. i) 50000 (50000) Equity Shares	500000		500000	
e) Shares in the company held by each share holder holding more than 5% shares <u>Name of Shareholders</u> 1) Anant Raj Ltd. a) Number of equity shares held % of shareholding	50000 100%		50000 100%	
<b>2 RESERVES &amp; SURPLUS</b>				
<b>Profit &amp; Loss Account</b>				
Opening Balance	3,43,48,759.00		3,43,62,802.00	
Add: Profit/Loss during the year	(17,343.00)		(14,043.00)	
Closing Balance	<u>3,43,31,416.00</u>		<u>3,43,48,759.00</u>	
<b>3 LONG TERM BORROWINGS</b>				
1) Loans & advances from Related Parties Unsecured From Holding Company	<u>4,86,40,000.00</u>		<u>4,83,30,000.00</u>	
- The Above loan is not guaranteed by Directors/Others				
- Term of Repayment Interest Bearing				
- Long Term Loan				
- As on Balance Sheet Date there is no default in payment of loans & interest .				
<b>4 OTHER CURRENT LIABILITIES</b>				
Interest Payable	19,721.00		19,721.00	
Statutory Dues Payable	-		2,191.00	
Expenses Payable	18,085.00		7,500.00	
	<u>37,806.00</u>		<u>29,412.00</u>	



**5 NON CURRENT INVESTMENT**  
**INVESTMENT IN EQUITY INSTRUMENT (UNQUOTED)**

**Long term trade investments - Unquoted**

**a) Investment in Subsidiaries**

50000(50000) Equity Shares Red Sea Realty Pvt. Ltd.	6,33,73,040.00	6,33,73,040.00
	<u>6,33,73,040.00</u>	<u>6,33,73,040.00</u>

**6 LONG TERM LOANS & ADVANCES**

**Loans & Advances to Related Parties**

Loans to Subsidiary	1,58,05,000.00	1,54,95,000.00
Others		
MAT credit entitlement	42,91,695.00	42,91,695.00
	<u>2,00,96,695.00</u>	<u>1,97,86,695.00</u>

**7 CASH AND CASH EQUIVALENTS**

Cash in Hand	7,498.00	7,538.00
Bank balance in current account with State Bank of India	11,492.00	18,123.00
	<u>18,990.00</u>	<u>25,661.00</u>

**8 SHORT TERM LOANS & ADVANCES**

(Unsecured and considered good)

Income tax receivable (net off of provision for tax)	-	2,278.00
	<u>-</u>	<u>2,278.00</u>

**9 OTHER CURRENT ASSETS'**

Interest accrued but not due	20,497.00	20,497.00
	<u>20,497.00</u>	<u>20,497.00</u>

**10 OTHER INCOME**

Interest income	82.00	22,775.00
	<u>82.00</u>	<u>22,775.00</u>

**11 OTHER EXPENSES**

Filing Charges	5,240.00	3,900.00
Legal & Professional	4,055.00	2,186.00
Bank Charges	630.00	1,320.00
Interest		21,912.00
Auditor's Remuneration		
Audit Fee	7,500.00	7,500.00
	<u>17,425.00</u>	<u>36,818.00</u>

**12 Notes to Accounts**

Accounting Policies and Notes on accounts



**(A) Significant Accounting Policies**

**1 Basis of Accounting:**

These financial statements have been prepared under historical cost convention from books of accounts maintained on an accrual basis(unless otherwise stated hereinafter) in conformity with accounting principles generally accepted in India and comply with Accounting Standards issued by the Institute of Chartered Accounts of India and referred to Sec 129 & 133 of the Companies Act, 2013, of India. The accounting policies applied by the company are consistent with those used in previous year.

**2 Taxes on Income**

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the Income tax Act. 1961 Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

**(B) Notes Forming part of accounts:**

- 1 In the opinion of the Board of Directors all assets other than fixed assets and non current investments have a value on realization in the ordinary course of business at least equal to the amount at which they are stated .
- 2 The company is a wholly owned subsidiary of Anant Raj Ltd. since all shares are held by Anant Raj Ltd. and its nominees.

**3 Related Party Disclosures**

**i. Name of related parties and description of relationship:**

- 1. Holding Company Anant Raj Ltd.
- 2. Subsidiary Company Red Sea Realty Pvt. Ltd.

ii. Transactions with related parties	Holding Company Rs.	Subsidiary Company Rs.
Loan Received	310000 ( PY.330000 )	NIL ( P.Y.NIL)
Loan Repaid/given	NIL( PY. 150000 )	310000( P.Y.335000 )
Interest Paid to Anant Raj Ltd.	NIL(21912)	
Interest Received from Red Sea Realty Pvt. Ltd.		NIL(22775)

**iii Closing Balances with related parties:**

<b>Name of Transactions</b>	<b>Holding Company</b>	<b>Subsidiary Company</b>
<b>Outstanding payable</b>		
Anant Raj Ltd.	48640000 (PY.48310000 )	NIL ( P.Y. NIL)
Other Current Liabilities	19721(P.Y.19721)	
Other Current Assets		20497(P.Y. 20497)
<b>Outstanding Receivable</b>		
Red Sea Realty Pvt. Ltd.		15805000( P.Y.15495000 )
<b>Investments in Red Sea Realty Pvt. Ltd.</b>		63373040 ( P.Y. 63373040)



**4 Segment Reporting**

The company has no reportable Business or Geographical segment

**5 Earning per Shares**

Particulars		2015-2016	2014-2015
Profit attributable in the Shareholders	(A)	(17343)	(14043)
Basic/Weighted average number of Equity Shares outstanding during the year	(B)	50000	50000
Nominal Value of Equity Shares		10	10
Basic Diluted Earnings per Shares	(A/B)	(0.35)	(0.28)

6 Previous year figures have been regrouped wherever found necessary .

7 Signature to the above Schedules which form an integral Part of the Balance Sheet and Profit & Loss Account.

**DIRECTORS**



**Jai Prakash (DIN: 07290022)**  
119/1, Rameshwar Nagar-I, Azadpur, North  
West, Delhi-110033



**Anil Kumar Singh (DIN 07140026)**  
710, Technology Apartment, 24, I. P. Extn.  
Patparganj, Shakarpur, East Delhi-110092

Place : Delhi  
Dated: May 20,2016



**CENTURY PROMOTERS PRIVATE LIMITED**  
**H-65, Connaught Circus, New Delhi -**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2016**

	For the year ended March 31, 2016 Rs.	For the year ended March 31, 2015 Rs.
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and extraordinary items	(17,343.00)	(14,043.00)
Adjustment for:		
Depreciation		-
Interest paid		21,912.00
Interest received	(82.00)	(22,775.00)
Profit on Sale of Land	-	-
<b>Operating profit before working capital changes</b>	<b>(17,425.00)</b>	<b>(14,906.00)</b>
Adjustment for:		
Inventories		
Sundry creditors and other payables	8,394.00	21,912.00
Trade and other receivables		
(increase)/Decrease in other current Assets		(20,497.00)
<b>Cash generated from operations</b>	<b>(9,031.00)</b>	<b>(13,491.00)</b>
Taxes Paid Including TDS	2,278.00	(2,278.00)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(A) (6,753.00)</b>	<b>(15,769.00)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of Fixed Assets	-	-
Capital Advances	(3,10,000.00)	(3,35,000.00)
Interest received	82.00	22,775.00
Profit on sale of Land	-	-
Investment in subsidiaries Company	-	-
<b>NET CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES</b>	<b>(B) (3,09,918.00)</b>	<b>(3,12,225.00)</b>
<b>C. CASH FLOW FROM FINANCE ACTIVITIES</b>		
Proceeds from issue of Share Capital	-	-
Proceeds from Share Premium on issue of share	-	-
Increase in unsecured loans	3,10,000.00	1,80,000.00
Interest paid		(21,912.00)
<b>NET CASH FLOW FROM/(USED IN) FINANCE ACTIVITIES</b>	<b>(C) 3,10,000.00</b>	<b>1,58,088.00</b>
<b>D. NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(A+B+C) (6,671.00)</b>	<b>(1,69,906.00)</b>
Cash and cash equivalents opening balance	25,661.00	1,95,567.00
Cash and cash equivalents closing balance	<b>18,990.00</b>	<b>25,661.00</b>

Note: Figures in brackets indicate cash outflow.

This is the cash flow statement referred to in our report of even date

For A K Jindal & Associates  
Chartered Accountants

Ashok Gupta  
Partner  
Membership No. 085175



Director

Jai Prakash  
Jai Prakash(DIN: 07290022)  
119/1, Rameshwar Nagar-I, Azadpur, North  
West, Delhi-110033

Anil Kumar Singh

Anil Kumar Singh(DIN 07140026)  
710, Technology Apartment, 24, I. P. Extn.  
Patparganj, Shakarpur, East Delhi-110092

Place New Delhi.  
Date : May 20,2016