

**JIWAN JYOTI TRADERS PRIVATE LTD**  
**KB-25 SALT LAKE CITY, SECTOR III**  
**5TH FLOOR, KOLKATA 700 098**  
**Balance Sheet as at 31st March, 2012**

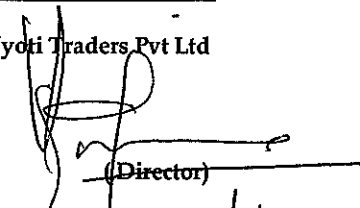
	Particulars	Note No	31 March 2012	31 March 2011
			Rs.	Rs.
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>			
(1)	<b>Shareholders' Funds</b>			
(a)	Share Capital	2	100,000.00	100,000.00
(b)	Reserves and Surplus	3	(88,122.25)	(66,518.25)
(2)	<b>Non-Current Liabilities</b>			
	Other Long term liabilities	4	9,490,142.50	9,466,542.50
(3)	<b>Current Liabilities</b>			
(a)	Other current liabilities	5	3,189.00	1,729.00
(b)	Short Term Provisions	6	7,000.00	5,000.00
	<b>Total</b>		<b>9,512,209.25</b>	<b>9,506,753.25</b>
<b>II.</b>	<b>Assets</b>			
(1)	<b>Non-current assets</b>			
(a)	<i>Fixed assets</i>			
	(i) Tangible assets	7	7,537,113.00	6,817,113.00
	(ii) Capital work-in-progress	7	1,917,404.50	1,853,804.50
(2)	<b>Current assets</b>			
(a)	Cash and cash equivalents	8	57,691.75	115,835.75
(b)	Short-term loans and advances	9	-	720,000.00
	<b>Total</b>		<b>9,512,209.25</b>	<b>9,506,753.25</b>


Auditors' Report  
As Per Our Separate Report of Even Date Annexed  
FOR SANJAY J MEHTA & CO.  
Chartered Accountants  
FIRM REGN. NO.: 325362E

Place : Kolkata  
Date : 10.05.2012

**CA. SANJAY MEHTA**  
Proprietor, FCA  
M. NO.: 061862

For Jiwan Jyoti Traders Pvt Ltd

  
(Director)

  
(Director)

**JIWAN JYOTI TRADERS PRIVATE LTD**  
**KB-25 SALT LAKE CITY, SECTOR III**  
**5TH FLOOR, KOLKATA 700 098**

**Profit and Loss statement for the year ended 31st March, 2012**

	Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
			Rs.	Rs.
I.	<b>INCOME</b>			
	Revenue from operations		-	-
II.	Other Income		-	-
III.	<b>Total Revenue (I +II)</b>		-	-
IV.	<u>Expenses:</u>			
	Other expenses	10	21,604.00	12,073.00
	<b>Total Expenses</b>		21,604.00	12,073.00
V.	Profit/(Loss)before tax (III - IV)		(21,604.00)	(12,073.00)
VI	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
VII	Profit / (Loss) for the period (V-VI)		(21,604.00)	(12,073.00)
VIII	Earning per equity share:			
	(1) Basic		(2.16)	(1.21)
	(2) Diluted		(2.16)	(1.21)

Auditor's Report  
As Per Our Separate Report of Even Date Annexed  
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Chartered Accountants  
FIRM REGN. NO.: 325362E

For Jiwani Jyoti Traders Pvt Ltd

(Director)

(Director)

CA. SANJAY MEHTA  
Proprietor, FCA  
M. NO.: 061862

Place : Kolkata  
Date : 10.05.2012

**JIWAN JYOTI TRADERS PRIVATE LTD**  
**KB-25 SALT LAKE CITY, SECTOR III**  
**5TH FLOOR, KOLKATA 700 098**

**BALANCE SHEET AS AT 31st MARCH-2012**

**A SIGNIFICANT ACCOUNTING POLICIES**

**1 Accounting Concepts, Conventions & Systems**

The financial statements are prepared on the basic concept of going concern under historical cost convention on Accrual Basis by following the Mercantile System of Accounting. These statements are in accordance with the requirements of Companies Act, 1956

**2 USE OF ESTIMATES**

The preparation of financial statements requires that the management of the company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures

**3 Fixed Assets & Depreciation**

Free Hold land/Lease Hold Land is stated as original cost of acquisition, inclusive of all incidental expenses thereto.

**4 BORROWING COST**

Borrowing Costs attributable to the fixed assets during their construction are capitalized. Such borrowing costs are debited to Capital-Work-in-Progress to be capitalized on completion of the project. Other Borrowing costs are charged to the Profit and Loss statement, if any.

**5 PRIOR PERIOD ITEMS:**

Prior period items ( if any ) are shown under the head Prior period adjustment in Profit & Loss account and Balance Sheet as the case may be.

**6 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

Contingent Liabilities are disclosed by way of notes in the Balance Sheet. Provision is made in the accounts in respect of those contingencies which are likely to be materialised into liabilities after the year end, till the finalisation of accounts and have material effect on the position stated in the Balance Sheet. Contingent assets are not recognized in the accounts.

**7 EARNING PER SHARE**

The company reports basic and diluted Earning per share (EPS) in accordance with Accounting Standard (AS)-20 on "Earning per Share". Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of dilutive potential equity shares except where the results are anti-dilutive.

**B NOTES TO ACCOUNTS**

**1 Previous year's figures have been regrouped and reclassified wherever necessary to conform to the current period presentation.**

**2 Share Capital**

Particulars	As at	
	March 31, 2012	March 31, 2011
Authorized		
20000 ( Pr year - 20000) Equity Shares of Rs.10/- each	200,000.00	200,000.00
	<u>200,000.00</u>	<u>200,000.00</u>
Issued, subscribed & Fully Paid up		
10000 Equity Shares of Rs 10/- each ( Pr Year 10000)	100,000.00	100,000.00
(All the above share are held by Ahluwalia Contracts (I) Ltd the Holding Company)	<u>100,000.00</u>	<u>100,000.00</u>

3	Reserves & Surplus	As at	
		March 31, 2012	March 31, 2011
	Particulars		
	Profit & Loss Statement	88,122.25	66,518.25
		<b>88,122.25</b>	<b>66,518.25</b>
4	<b>Other Long Term Liabilities</b>		
	Unsecured Loan From ACIL as holding company	8,446,795.00	8,446,795.00
	Unsecured Loan From Others Related Party	1,043,347.50	1,019,747.50
		<b>9,490,142.50</b>	<b>9,466,542.50</b>
5	<b>Other Current Liabilities</b>		
	Others	3,189.00	1,729.00
		<b>3,189.00</b>	<b>1,729.00</b>
6	<b>Short Term Provisions</b>		
	Auditor Remuneration	7,000.00	5,000.00
		<b>7,000.00</b>	<b>5,000.00</b>
8	<b>Cash and Cash Equivalents</b>		
	<u>Balances with Banks</u>	56,971.75	115,115.75
	Cash In hand	720.00	720.00
		<b>57,691.75</b>	<b>115,835.75</b>
9	<b>Short Term Loans and Advances</b>		
	Advances Recoverable in Cash or kind	-	720,000.00
		<b>-</b>	<b>720,000.00</b>
10	<b>Details of Others Expenses</b>		
	Legal & Professional Expenses	13,788.00	1,500.00
	Audit Fees	7,000.00	5,000.00
	Electricity	-	5,173.00
	Filing Fees	816.00	400.00
		<b>21,604.00</b>	<b>12,073.00</b>
11	<b>Earning Per Share (EPS)</b>		
	Net Profit/(Loss) after tax	(21,604.00)	(12,073.00)
	Weighted average no. of equity shares (Nos.)	10,000	10,000
	Weighted average no. of diluted equity shares (Nos.)	10,000	10,000
	Nominal Value of Equity Shares	10.00	10.00
	Basic Earnings/(Loss) per share	(2.16)	(1.21)
	Diluted Earnings/(Loss) per share	(2.16)	(1.21)

For Jivraj Jyoti Traders Pvt Ltd

(Director)

(Director)

## 12 Related parties disclosures ( AS- 18 )

March 31, 2012

March 31, 2011

Name of Related Party and Nature of Relationship & nature of transaction	Transaction Value	Outstanding Amounts carried in the Balance Sheet	Transaction Value	Outstanding Amounts carried in the Balance Sheet
(a) <b> Holding Company</b> Ahluwalia Contracts (India) Ltd (Loan Taken)	-	8,446,795.00	-	8,446,795.00
(b) <b> Subsidiaries of Holding Co</b> <b> Loan Taken from:</b> Dipesh Mining Pvt Ltd	23,600.00	254,423.00	21,940.00	230,823.00
Premsagar Merchants Pvt Ltd	-	785,173.00	285,173.00	785,173.00
Paramount Dealcomm Pvt Ltd	-	3,751.50	3,751.50	3,751.50
(d) <b> Key Management Personnel:</b> Mr. Vinay Paul Mr. Vikas Ahluwalia				
(e) <b> Parties Where Control Exists:</b> <b> Holding Co:</b> Ahluwalia Contracts (India) Ltd <b> Subsidiary Of Holding Co:</b> Paramount Dealcomm Pvt Ltd Premsagar Merchants Pvt Ltd Splendor Distributors Pvt Ltd Dipesh Mining Pvt Ltd Ahlcon Ready Mix Concrete Pvt Ltd				

## 13 Contingent Liabilities - Not provided for

Nil

NIL

**Capital Contracts**

Estimated value of contracts remaining to be executed on capital account and not provided for

NIL

NIL

## 14 Managerial Remuneration

NIL

NIL

## 15 Remuneration to Auditors

As Audit Fees

7,000.00

5,000.00

7,000.005,000.00

## 16 Due to Small Scale Industrial Undertaking

There are no Micro and Small Scale Business which are outstanding for more than 45 days as at 31<sup>st</sup> March 2012. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the ext

NIL

NIL

For Jiwan Jyoti Traders Pvt Ltd

(Director)

(Director)

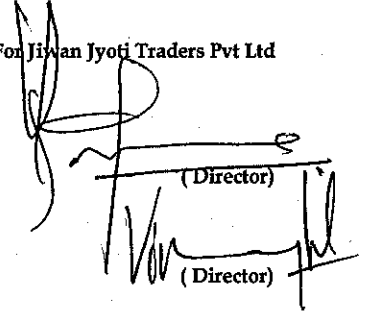
17 ADDITIONAL INFORMATION PURSUANT TO PART II OF SCHEDULE VI TO THE COMPANIES ACT, 1956

<b>C.I.F. Value of Imports</b>	
Of Capital goods	NIL
Of Capital goods (In-Transit)	NIL
<b>Expenditure in Foreign Exchange</b>	
Professional Charges	NIL
<b>Earnings in Foreign Currency</b>	
FOB Value of Exports	NIL
Others	NIL

The balances of Sundry Debtors, Sundry Creditors, Advances and Lenders are subject to confirmation/reconciliation and adjustments if any

Place : Kolkata  
Date : 10.05.2012

For Jivan Jyoti Traders Pvt Ltd

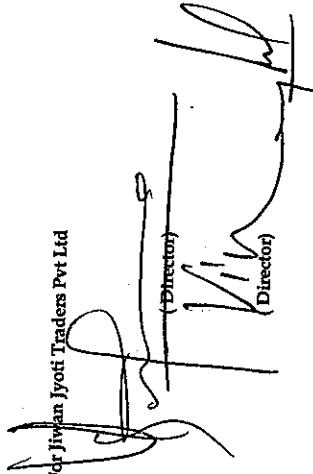


(Director)  
(Director)

**NOTES '7' FIXED ASSETS AS AT 31.03.2012**

Description of Assets	Cost As on 01.04.2011	Addition during The Year	Depreciation As on 01.04.2011	Depreciation During the Year	Depreciation As on 31.03.2012	W. D. V. As On 31.03.2012	W. D. V. As On 31.03.2011
Land (At Cost)	6,817,113.00	720,000.00	-	-	-	7,537,113.00	6,817,113.00
Capital Work In Progress Buildind	1,853,804.50	63,600.00	-	-	-	1,917,404.50	1,853,804.50
Previous Year Figure	8,670,917.50	783,600.00	-	-	-	9,454,517.50	8,670,917.50
	8,360,046.00	310,871.50				8,670,917.50	

For Jivwan Jyoti Traders Pvt Ltd

  
 (Director)  
 Director

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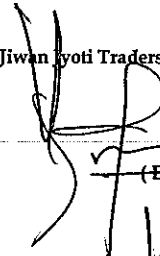
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2012**

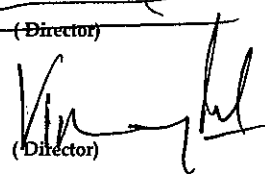
PARTICULARS		2011-12 RS.		2010-11 RS.
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit As Per Profit & Loss Statement		(21,604.00)		(12,073.00)
Add/(Less):				
Operating Loss Before Working capital Change		<b>(21,604.00)</b>		<b>(12,073.00)</b>
Add/(Less):				
Increase/Decrease in Net Current Assets				
Decrease/(Increase) In Loans & Advance	720,000.00		-	
Increase/(Decrease) In Current Liabilities	3,460.00	723,460.00	-	-
Cash Generated From Operation		701,856.00		(12,073.00)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>701,856.00</b>		<b>(12,073.00)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
(Increase)/Decrease In Fixed Assets	(783,600.00)	(783,600.00)	(310,872.00)	(310,872.00)
Cash Generated From Investing		<b>(783,600.00)</b>		<b>(310,872.00)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Loan Received From Others Related Party	23,600.00	23,600.00	310,865.00	310,865.00
Net Cash From Financing Activities		<b>23,600.00</b>		<b>310,865.00</b>
Net Increase/(Decrease) In Cash & Cash equivalents		(58,144.00)		(12,080.00)
Opening Cash & Cash Equivalents		115,835.75		127,915.75
Cash & Cash Equivalents At the End of year		<b>57,691.75</b>		<b>115,835.75</b>
<b>Component Of Cash &amp; cash Equivalents</b>				
Cash In Hand		720.00		720.00
Balance With Bank		56,971.75		115,115.75
		<b>57,691.75</b>		<b>115,835.75</b>

Notes:- 1 Cash flow statement has been prepared under the indirect method as set out in the AS 3  
2. Previous year figures have been regrouped/ reclassified wherever considered necessary.

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As Per Our Separate Report of Even Date Annexed  
FOR SANJAY J MEHTA & CO.  
Chartered Accountants  
FIRM REGN. NO.: 325362E

For Jiwan Jyoti Traders Pvt Ltd

  
\_\_\_\_\_  
(Director)

  
\_\_\_\_\_  
(Director)

Place : Kolkata  
Date : 10.05.2012

CA. SANJAY MEHTA  
Proprietor, FCA  
M. NO.: 061862