

S. S. KOTHARI & CO.

CHARTERED ACCOUNTANTS

S.S. KOTHARI B.Com., C.T.A. (LOND), F.C.A. R.N. BARDHAN B.Com., F.C.A.
R.K. ROYCHOUHURY B.Sc., B.Com., F.C.A.
T.K. SENGUPTA B.Com., LL.B., F.C.A. P.K. BHATTACHARYA B.Com., F.C.A.
S. CHAKRABORTY B.Com., F.C.A., D.I.S.A. (I.C.A.I.)

CENTRE POINT
ROOM NO. 314
21, OLD COURT HOUSE STREET
KOLKATA - 700 001
Phone : 2248-2758/0279 Res : 2289-1398
e-mail : sskotharico@gmail.com

INDEPENDENT AUDIT REPORT

To The Members of COWCOODY BUILDERS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of Cowcoody Builders Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2017, and the Statement of Profit and Loss and the Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the Financial Statements

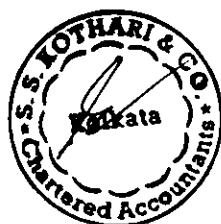
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in 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 the 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 the frauds and other irregularities, selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors 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 there under.

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 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 companies 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.

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 :

- (i) In the case of the Balance Sheet, of the state of affairs of the company as at March 31, 2017;
- (ii) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date; and
- (iii) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors report) Order, 2016 ("The Order") issued by the Central Government of India in terms of subsection 11 of Section 143 of the Act. We give in the annexure a statement on the matter specified in paragraphs 3 & 4 of the order;
2. 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, Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account;



- d. In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards referred to in section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014;
- e. On the basis of written representations received from the directors as on March 31, 2017, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017 from being appointed as a director in terms of sub section (2) of section 164 of the Companies Act, 2013;
- f. In our opinion, the company has, in all material respects, an adequate internal financial controls, system over financial reporting and such internal financial control over financial reporting were operating effectively as at March 31, 2017 based on the internal control over financial reporting criteria established by the company;
- g. With respect to the other matters included in the auditor's report and to the best of our information and according to the explanation given to us;
- 1) The company has disclosed the impact of pending litigation on its financial position in its financial statement.
 - 2) The company has made provision, as required under the applicable law or Accounting Standards, the material foreseeable losses, if any, on long term contracts including derivative contracts.
 - 3) There has been no delay in transferring amounts, required to be transferred, to the investor's education and protection fund by the company.
 - 4) The Company has provided requisite disclosures in its financial statements as to holdings as well as dealing in Specified Bank Notes during the period from 8th November'2016 to 30th December'2016 Based on auditing procedure relying on management representation, we report that the disclosure are in accordance with books of accounts maintained by the company as provided to us by the Management (Refer Note No . 22)

For S.S.KOTHARI & CO.
Chartered Accountants
Firm Registration No. 302034E

Place : Kolkata

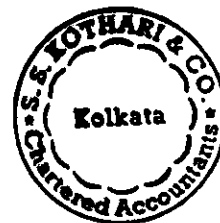
Date: 2nd May, 2017



(R.N. BARDHAN)

Partner

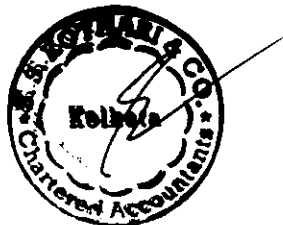
Membership No 17270



Annexure to the Independent Auditors' Report

The Annexure referred to in paragraph `1 under "Report on Other Legal and Regulatory Requirements: section of our report of even date.

- (i) In Respect of its Fixed Assets :
 - (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
 - (b) These fixed assets have been physically verified by the management of reasonable intervals in accordance with regular programme of verification. Accounting to the information and explanation given to us, no material discrepancies were noticed on such verification;
 - (c) The title deeds of immovable properties are held in the name of company.
- (ii) The Company does not have any inventory , hence this clause of Caro 2016 is not applicable.
- (iii) According to information and explanations given to us, the company has not granted loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.
- (iv) According to information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and security.
- (v) According to information and explanation given to us the company has not accepted any deposits during the year.
- (vi) Since the company is not engaged in any manufacturing activities , the clause relating to maintenance of cost records under sub-section (1) of Section 148 of the Companies Act, 2013 is not applicable.
- (vii) According to the information and explanations given to us, in respect of statutory dues;
 - (a) The company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, duty of customs, duty to excise, value added tax, cess and any other statutory dues wherever applicable with the appropriate authorities.
 - (b) There were no undisputed amounts payable in respect of provident fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues in



arrears as at March 31, 2017 wherever applicable for period of more than six months from the date of became they payable.

- (viii) The company has not defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
- (ix) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the year.
- (x) We have not noticed or reported any fraud by the company or any fraud on the company by its officers or employees during the year.
- (xi) The managerial remuneration has not been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V of the Companies Act.
- (xii) This clause of the Caro 2016 is not applicable to the Company as the company is not a Nidhi Company.
- (xiii) Transactions in respect of clause (Xiii) of the order relating to related parties are not applicable .
- (xiv) According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- (xv) According to the information and explanations given to us , the company has not entered into any non-cash transactions with directors or persons concerned with him and the provisions of section 192 of Companies Act'2013 have been complied with:
- (xvi) This clause of the Caro 2016 is not applicable to the Company as the company is not a required to be registered under section 45-1A of the Reserve Bank of India Act, 1934.

Place – Kolkata

Dated

21 May, 2017

For S.S.KOTHARI & CO.
Chartered Accountants
Firm Registration No. 302034E



(R.N. BARDHAN)

Partner

Membership No 17270



ANNEXURE TO THE INDEPENDENT AUDITOR'S OF EVEN DATE ON THE FINANCIAL STATEMENTS OF COWCOODY BUILDERS PRIVATE LIMITED

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 ("the Company") as of March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

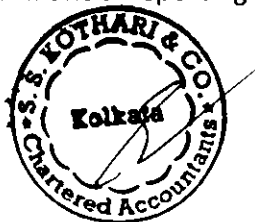
Management's Responsibility for internal Financial Controls

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. These responsibilities include the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its asses, 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 control 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 materials 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 my/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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statement.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial report , 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 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 respect, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, 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.

Place – Kolkata

Dated

25 May, 2017

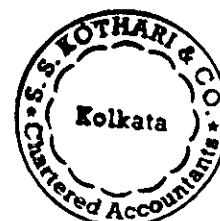
For S.S.KOTHARI & CO.
Chartered Accountants
Firm Registration No. 302034E



(R.N. BARDHAN)

Partner

Membership No 17270



COWCOODY BUILDERS PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2017

	NOTE NO	AS AT 31.03.2017 Rs.	AS AT 31.03.2016 Rs.
EQUITY AND LIABILITIES :			
Shareholders Funds			
Share Capital	3	1,569,820	1,569,820
Reserves & Surplus	4	181,785,728	177,225,308
		<u>183,355,548</u>	<u>178,795,128</u>
NON CURRENT LIABILITIES			
Deferred Tax Liabilities		-	-
Other Long term Liabilities	5	6,906,928	5,745,208
CURRENT LIABILITIES			
Other Current Liabilities	6	65,421	115,918
Short Term Provisions	7	2,925,000	2,341,000
TOTAL		<u>193,252,897</u>	<u>186,997,254</u>
ASSETS			
NON CURRENT ASSETS			
Fixed Assets			
Tangible Assets	8	131,096,617	132,025,229
Intangible Assets		-	-
Capital Work In progress		-	-
Non Current Investments	9	44,839,650	40,552,184
Long Term Loans & Advances	10	4,337,128	3,942,204
Other Non Current Assets		-	-
CURRENT ASSETS			
Current Investments		-	-
Trade Receivables	11	4,155,772	2,350,075
Cash & Cash equivalents	12	924,680	548,881
Short Term Loans & advances	13	7,406,635	7,027,370
Other Current assets	14	492,415	551,311
TOTAL		<u>193,252,897</u>	<u>186,997,254</u>

Significant Accounting Policies 1

The accompanying notes are an integral parts of the financial statement

As per our Report of even date

Centre Point
21, Old Court House Street
Kolkata- 700001

For S.S.KOTHARI & Co.
Chartered Accountants
Firm Regn. No 302034E

Dated :

25 Mar, 2017

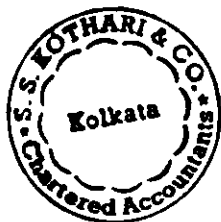

(R.N. Bardhan)
Partner
M.No 17270


Manoj Kumar Daga


J.K. Kakani


Abhay Gandhi


Sharad Bagree
Directors



COWCOODY BUILDERS PRIVATE LIMITED

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

	NOTE NO	31.03.2017 Rs.	31.03.2016 Rs.
Interest and Financial Income	15	9,956,699	8,879,038
Other Financial Income	16	100,603	327,601
Total Revenue		10,057,302	9,206,639
Expenses			
Other Expenses	17	2,951,307	4,639,913
Depreciation & Amortisation		1,120,488	1,390,833
Total Expense		4,071,795	6,030,746
Profit Before Tax		5,985,507	3,175,893
Tax Expense :-			
Current tax		(1,430,000)	(846,000)
Income Tax For Earlier Year		4,913	(285,898)
Provision for Deferred Tax		-	-
Profit (Loss) for the Year		4,560,420	2,043,995
EARNING PER EQUITY SHARES			
Basic		29.05	13.02
Diluted		29.05	13.02

Significant Accounting Policies

1

The accompanying notes are an integral parts of the financial statement

As per our Report of even date

Centre Point
21, Old Court House Street
Kolkata- 700001

For S.S.KOTHARI & Co.
Chartered Accountants
Firm Regn. No 302034E

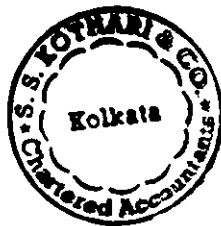
Dated: 21/03/2017

(R.N. Bardhan)
Partner
M.No 17270

Manoj Kumar Daga
J.K. Sarkani

Abhay Gandhi

Sharad Bagree
Sharad Bagree
Directors



COWCOODY BUILDERS PRIVATE LIMITED

Notes to financial statement for the year ended 31st March'2017

1. Cowcoody Builders Private Limited(Subsidiary of Joonktollee Tea & Industries Ltd) is a Private Limited Company domiciled in India and incorporated under the Provisions of the Companies Act'1956. The Company is mainly engaged in Real Estate Business mainly earning from Renting of Immovable Property and earning from Money Lending Business.

2. Basis of preparation

i) The financial statement has been prepared in accordance with generally accepted accounting principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all materials aspects with the Accounting Standards notified under Companies Act'2013.

As the operating cycle i.e. the time between the acquisition of assets for processing and their realization in cash or cash equivalent cannot be identified for company's business. All the assets and liabilities have been classified as current or non on the basis of operating cycle of 12 months as stated in the General instructions for preparation of Balance Sheet.

2.1 Summary of Accounting Policy

i) Use of Estimates

The preparation of financial statement is in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and disclosure of contingent liabilities at the reporting period. Although these estimates are based on managements best knowledge of current event and action. Actual result could defer from these estimates are recognised prospectively in the current and future periods.

ii) Revenue Recognition

The Company follows the mercantile system of accounting and recognizes Income and Expenditure on accrual basis.

iii) Fixed Assets (Tangible Assets)

Fixed assets are stated at their original cost.

iv) Depreciation

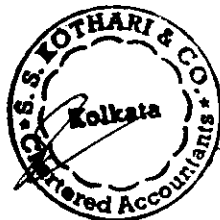
Depreciation is provided as per rate and method specified in Schedule II Part C of the Companies Act' 2013 on all tangible Assets

v) Taxation on Income.

i) Current Tax is provided as per the provision of the Income Tax Act'1961.

ii) Deferred tax arising on account of timing difference, being difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period are recognised at the Income Tax rate enacted or subsequently enacted as on the Balance Sheet date. Deferred Tax Assets is recognised and carry forward only to the extent that there is reasonable certainty that asset will be realised in subsequent period.

income that originate in one period and are capable of reversal in one or more subsequent period. are recognised at the Income Tax rate enacted or subsequently enacted as on the Balance Sheet date. Deferred Tax Assets is recognised and carry forward only to the extent that there is reasonable certainty that asset will be realised in subsequent period.



3. Share Capital

Authorised :

2,00,000 Equity Shares of Rs. 10/- each

	2016-17	2015-16
	2,000,000	2,000,000
	2,000,000	2,000,000

Issued

1,56,982 Equity Shares of Rs. 10/- each

1,569,820

1,569,820

Includes 1,46,982 Equity Shares of Rs 10/- each held by holding Company ,
Joonktollee Tea & Industries Ltd, without payment being received in terms of
scheme of arrangement passed by the Hon'ble High court at Kolkata

a) Reconciliation of the number of Equity Shares Outstanding

	As at 31/03/2017		As at 31/03/2016	
	Nos	Amount	Nos	Amount
Equity Shares				
At the beginning of the year	156982	1569820	156982	1569820
Issued during the year	--	--	--	--
Outstanding at the end of the year	156982	1569820	156982	1569820

b) Rights, Preference & Restrictions attached to shares

The Company has one class of Equity Shares having a par value of Rs 10/- per Share and confer similar right as to dividend and voting .In the event of liquidation of the Company the holders of equity shares will be entitled to receive the remaining asset of the Company after distribution of preferential amounts in proportion to their shareholding.

c) Equity Shares held by Holding Company.

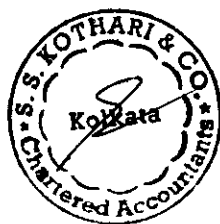
Joonktollee Tea & Industries Ltd ,the holding company & its Nominee 156982 156982

d) Shares in the Company held by each Shareholders holding more than 5% Shares

Name of Shareholders	As at 31/03/2017		As at 31/03/2016	
	Nos	% of holding	Nos	% of holding
Joonktollee Tea & Industries Ltd & its Nominee	156982	100.00%	156982	100.00%

e) Shares allotted as fully paid up pursuant to contract without payment

146982 Equity Shares of Rs 10/- each were allotted on 25th August.2008 to the holding company.Joonktollee Tea & Industries Ltd as fully paid up pursuant to Scheme of Arrangement at a premium of Rs 990/- per share without payment being received in cash.



4. Reserve & Surplus :

	<u>As at 31/03/2017</u>	<u>As at 31/03/2016</u>
Share Premium A/c	145,512,180	145,512,180
CAPITAL RESERVE (In Terms of Scheme of arrangement as indicated above)	721,281	721,281
Profit & Loss Account (balance) as per last financial statement	30,991,847	28,947,852
Add Residual Value Of Asset Created	-	-
Add Profit for the Year	4,560,420	2,043,985
Total	35,552,267	30,991,837
Less Appropriation	-	-
Net Surplus in Profit and Loss Statement	35,552,267	30,991,847
Grand Total	181,785,728	177,225,308

5. Other Long Term liabilities

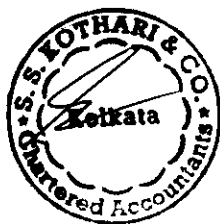
	<u>As at 31/03/2017</u>	<u>As at 31/03/2016</u>
Rent Deposit From Tenants	6,906,928	5,745,208
	6,906,928	5,745,208

6. Other Current Liabilities

	<u>As at 31/03/2017</u>	<u>As at 31/03/2016</u>
Sundry Creditors	6,669	6,669
Audit Fees Payable	8,624	8,015
Others	50,128	101,234
	65,421	115,918

7. Short Term Provision

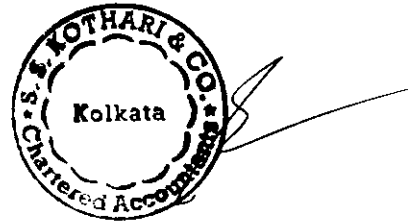
Income Tax	2,925,000	2,341,000
------------	-----------	-----------



8. Fixed Assets

Tangible Assets

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK			
	As At 01.04.2016	Addition/ Revaluation	Disposals	Residual Value	As At 31.03.2017	As At 01.04.2016	Depreciation Charged for the year	On Disposal	As At 31.03.2017	As At 31.03.2017	As At 31.03.2016
	Rs.				Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
LAND											
Sernapore	13,225,959	-			13,225,959					13,225,959	13,225,959
Coimbatore	99,480,000				99,480,000					99,480,000	99,480,000
BUILDING											
Sernapore	18,845,135			942257	18,845,135	7,578,403	548,690		8,127,093	10,718,042	11,266,732
Coimbatore	11,478,943			573947	11,478,943	4,375,248	345,950		4,721,198	6,757,745	7,103,695
ELECTRICAL INSTALLATION											
Sernapore	106,577			5083	106,577	101,494	0		101,494	5,083	5,083
Coimbatore	1,109,751	-		55488	1,109,751	737,923	96,266		834,189	275,562	371,828
AIR CONDITIONER											
Coimbatore	116,085	-		5804	116,085	58,119	10,492		68,611	47,474	57,966
Lift- Coimbatore	393,273			19664	393,273	236,088	28,450		264,538	128,735	157,185
Generator - Coimbatore	446,552			22328	446,552	258,939	33,958		292,897	153,655	187,613
Furniture & Fixtures											
Coimbatore	544,529			27226	544,529	375,361	43,798		419,159	125,370	169,168
CC Tv Camera _ Coimbatore		74,945		3747	74,945	0	8,065		8,065	66,880	-
Water Pump Boring etc		116,931		5846	116,931	0	4,819		4,819	112,112	-
TOTAL	145,746,804	191,876	-	1661390	145,938,680	13,721,575	1,120,488	-	14,842,063	131,096,617	132,025,229
Previous Year's Figures	145,694,510	52,294	-		145,746,804	12,330,742	1,390,833	-	13,721,575	132,025,229	



9 INVESTMENTS

Quoted - Equity Shares
(25473) Thirumbadi Rubber Co Ltd

	As at 31/03/2017	As at 31/03/2016
	13976400	10998900
	13976400	10998900

Other - Unquoted- Equity Shares
(63000) Sudipta Traders Pvt Ltd
HDFC Mutual Fund

	28351575	28350000
	2511675	1203284
	30863250	29553284
	44839650	40552184

Total
GRAND TOTAL

10. Long Term Loans & Advances

Advance Income Tax 2007-08
Advance Income Tax 2008-09
Advance Income Tax 2010-11
Advance Income Tax 2016-17
Advance Income Tax 2017-18
I T Refund

	As at 31/03/2017	As at 31/03/2016
	456,185	456,185
	867,180	867,180
	757,824	757,824
	-	897,917
	1,468,935	-
	787,004	963,098
	4,337,128	3,942,204

11. Trade Receivable
Secured , Considered Good
Period exceeding Six Months
Within 6 Months

	As at 31/03/2017	As at 31/03/2016
	-	-
	4,155,772	2,350,075
	4,155,772	2,350,075

12. Cash & Cash Equivalents
Cash In hand
With Bank on Current account

	As at 31/03/2017	As at 31/03/2016
	29,252	77,635
	895,428	471,246
	924,680	548,881

13. Short Term Loans and advances
Others (Secured, considered good)

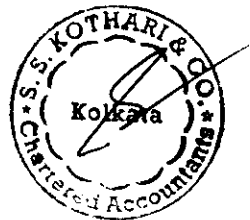
Harnath Rai Banarsilal
Phosphate Co Ltd
State Bank Of Bikaner & Jaipur Auto FD A/c

	As at 31/03/2017	As at 31/03/2016
	7,290,098	6,642,098
	-	113,917
	116,537	271,355
	7,406,635	7,027,370

14. Other Current Assets

Security Deposit A/c
Deposit Electricity Board - Coimbatore
Other Advance

	As at 31/03/2016	As at 31/03/2015
	2,105	2,105
	447,810	447,810
	42,500	101,396
	492,415	551,311



	2016-2017	2015-2016
15. Revenue From Operation		
Interest and Finance Income		
Rent	8,927,734	6,302,976
Interest on Loans	720,000	2,448,715
Interest Received on Auto FD Account	5,062	15,110
Interest Received on Delayed Rent Received	303,903	112,237
	9,956,699	8,879,038

	2016-2017	2015-2016
16. Other Financial Income		
Profit on Redemption of Mutual Fund Units	57,233	326,422
Misc Income	43,370	1,179
	100,603	327,601

	2016-2017	2015-2016
17. Other Expenses		
Salary, Service Charges Etc	1,420,332	1,269,960
Municipal Tax Paid	388,292	384,542
Advertisement Charges	-	14,023
Donation	-	20,000
Electric Charges	391,180	473,433
Repairs & Maintenance - Building	257,130	127,679
Dmat Charges	1,150	495
Professional Fees	15,050	9,115
Printing & Stationery	1,247	2,580
Filing Fees	1,300	3,200
Office Maintenance	262,182	319,690
Director Fees	16,000	16,000
Rates & Taxes	9,164	9,164
Travelling & Conveyance	1,845	2,014
Miscellaneous Expenses	28,773	31,032
Bank Charges	2,331	2,619
Power & Fuel	13,250	9,282
Vacant Land Tax	18,974	18,974
Service Tax	4,137	6,790
Khazana Tax	106,490	1,751,904
Subscription	-	1,000
Interest Paid	430	153,402
Auditors Remuneration		
For Audit fees	8,050	8,015
For other Services	4,000	5,000
	2,951,307	4,639,913

	2016-2017	2015-2016
18. Earning Per Share		
Net Profit /Loss for the year attributed to the Equity Share Holders	4,560,420	2,043,995
Weighted Average number of equity share o/s Basic & Diluted earning per share	156,982	156,982
	29.05	13.02

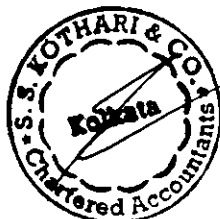
19. Profit on sale of Shares	Purchase Amount(Rs)	Sale/Redemption Value(Rs)	Profit on sale of Shares(Rs)	Balance as on 31/03/2017
Particulars				
HDFC Cash Management Fund-Treasury Advantage Plan - Retail-Growth	5000000	2545558	57233	2511675

20. Interest & Financial Income	Gross (Rs)	T. D. S	Net (Rs)
Particulars			
Interest on Loans	720000	72200	647800
Rental Income	8927734	679585	8248149
	9647734	751785	8895949

21. Contingent Liability not provided for - Rs Nil

22. Disclosure on details of Specified Bank Notes (SBN) held and transacted during the period from 08.11.2016 to 30.12.2016

	SBNs	Other Denomination Notes	Total
	Amount	Amount	Amount
Closing Balance as at 8 November, 2016	20,000	17,417	37,417
Transaction between 9th November 2016 and 30th December 2016			
Add: Withdrawal from Bank accounts	-	270000	270000
Add: Receipts for permitted transactions	-	0	0
Add: Receipts for non permitted transactions (if any)	-	-	-
Less: Paid for permitted transactions	-	1874	1874
Less: Paid for non permitted transactions (if any)	-	-	-
Less: Deposited in Bank accounts	20,000	-	20,000
Closing balance as at 30 December 2016	-	285543	285543



COWCOODY BUILDERS PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2017

	2016-2017	2015-2016
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and Extra Ordinary item	5,985,507	3,175,893
Adjustment for Depreciation	1,120,488	1,390,833
Operating Profit before working capital changes	7,105,995	4,566,726
Adjustment for Sundry Debtors - (Increase)/Decrease	(1,805,697)	(1,683,763)
Loans and Advances	753,642	6,866,740
Current Liabilities & Provisions - Increase/(Decrease)	270,135	(3,841,110)
	6,324,075	5,908,593
Direct Tax paid	(1,468,935)	(897,917)
Net Cash from Operating Activities	4,855,140	5,010,676
B. CASH FROM INVESTING ACTIVITIES		
Purchase of Assets	(191,876)	(52,294)
Proceeds on Sale of Assets	-	-
Increase in loans Advanced	-	-
Purchase of Investments	(4,287,465)	(6,093,284)
Net Cash used in Investing Activities	(4,479,341)	(6,145,578)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	-	-
Re-payment of Loans	-	-
Interest paid on Loans	-	-
	-	-
Net Cash Inflow/(Outflow) (A+B+C)	375,799	(1,134,902)
Cash and Cash Equivalents (Opening Balance)	548,881	1,683,783
Cash and Cash Equivalents (Closing Balance)	924,680	548,881
	375,799	(1,134,902)

Notes :

1) The Above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard - 3 on Cash Flow Statements prescribed under Act.

2) Previous year's figures have been regrouped or rearranged wherever necessary.

In terms of our attached Report of even date

For S.S.KOTHARI & Co
Chartered Accountants
Firm Regn No 302034E

(Signature)
(R.N. Bardhan)
Partner

M.N. 17270

(Signature)
Manoj Kumar Daga Abhay Gandhi

(Signature)
Sharad Bagree J.K. Kakani

Directors

Place: *Kolkata*
Dated: *25 May, 2017*

