

M/S BATRA SAPRA & COMPANY

Chartered Accountants

8/28 W.E.A Abdul Aziz Road

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New Delhi-110005

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INDEPENDENT AUDITOR'S REPORT

To The Members of

JPT Share Services Private Limited

Report on the Standalone Financial Statements

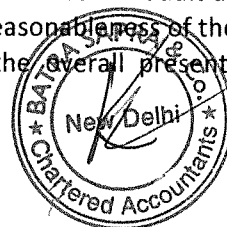
1. We have audited the accompanying standalone financial statements of **M/s JPT Share Services Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

2. 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 standalone 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 of 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.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these standalone 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.
4. An audit involves performing procedures to obtain audit evidence about the amounts and the 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 the 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.



5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 31st March, 2018, and its profit/loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

7. As required by Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure A**, a statements on the matters specified in paragraphs 3 and 4 of the order.
8. As required by Section 143 (3) of the Act, we report that:
- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - 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.
 - 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.
 - In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
 - 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**".
 - 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:
 - The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - The Company has provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8 November, 2016 to 30 December, 2016 and these are in accordance with the books of accounts maintained by the Company. Refer Note 14 to the financial statements.

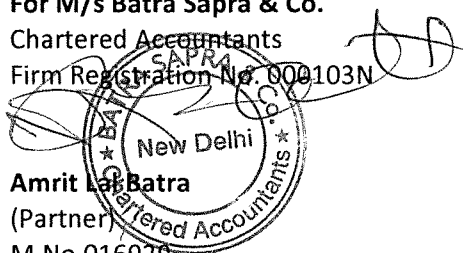
For M/s Batra Sapra & Co.

Chartered Accountants
Firm Registration No. 000103N

Amrit Lal Batra

(Partner)

M.No.016929



Place: New Delhi

Date: 26.07.2018

M/S BATRA SAPRA & COMPANY
Chartered Accountants



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Annexure A referred to in paragraph 7 Our Report of even date to the members of M/s JPT Share Services Private Limited on the accounts of the company for the year ended 31st March, 2018

On the basis of such checks as on we considered appropriate and according to the information and explanations given to us during the course of our audit, we report that:

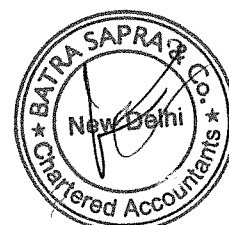
- (i) (a) As inform to us, the company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) As explain to us, fixed assets have been physically verified by the management at regular intervals; as inform to us, no material discrepancies were noticed on such verification.

(c) In our opinion, and according to the information and explanations given to us, the Company does not have any immovable properties are held in the name of the company. Hence this clause is not applicable.
- (ii) The Company is in the business of dealing shares and securities. There is no closing stock at the year end. Thus, paragraph 3(ii) of the order is not applicable to the company.

In our opinion and the basis of our examination of the records, the company is generally maintaining proper records of its inventory (shares and securities).

- (iii) The company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties under section 189 of the Act, 2013.
- (iv) According to the information and explanations given to us, the company has not given any loans, investments, guarantees, and security and provisions of section 185 and 186 of the Companies Act, 2013.



- (v) The company has not accepted any deposits, in terms of the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under.
- (vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
- (vii) (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities in India.
- (b) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of income tax and service tax with the appropriate authorities in India.
- (viii) The company does not have any loans or borrowing from any financial institution, bank, Government or dues to debenture holders during the year. Accordingly paragraph 3(viii) of the order is not applicable.
- (ix) The Company has not raised 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.
- (x) According to the information and explanations given to us, there has been no fraud noticed or reported during the year on the company or by its officers or employees.
- (xi) In our opinion the managerial remuneration paid/provided during the year is in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act 2013.
- (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.

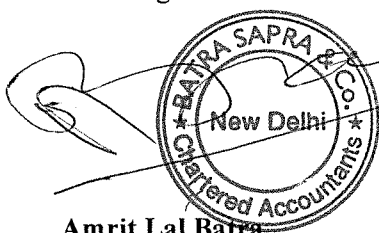


- (xiii) According to the information and explanations given to us and based on the records of the company examined by us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and based on the records of the company examined by 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 and based on the records of the company examined by us, during the year the company has not entered into any non-cash transactions with any of its directors or persons connected with the directors. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xvi) In our opinion, According to the information and explanations given to us and based on the records of the company examined by us, the company is registered under section 45-IA of the Reserve Bank of India Act, 1934 and the certificate of registration has been obtained.

For M/s Batra Sapra & Company.

Chartered Accountants

Firm Registration No. 000103N



Amrit Lal Batra

(Partner)

M. No. 016929

Place: New Delhi

Date: 26.07.2018

JPT Shares Services Private Limited

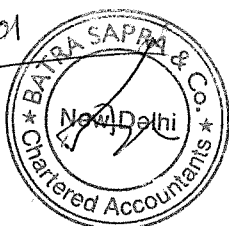
BALANCE SHEET AS AT MARCH 31, 2018

Particulars	Note no.	Current Year		Previous Year
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
I EQUITY & LIABILITIES:				
(1) SHAREHOLDERS' FUNDS				
Share Capital	2	1,76,00,000		76,00,000
Reserves and Surplus	3	<u>(7,76,390)</u>	1,68,23,610	<u>(7,35,415)</u> 68,64,585
(2) NON-CURRENT LIABILITIES				
Long Term Borrowings			-	-
Deferred Tax Liability (Net)			31,617	-
(3) CURRENT LIABILITIES				
Short Term Borrowings	4	-		17,12,618
Trade Payables	5	-		-
Other Current Liabilities	6	<u>2,77,094</u>	2,77,094	21,038
TOTAL			<u>1,71,32,321</u>	<u>85,98,241</u>
II ASSETS:				
(1) NON-CURRENT ASSETS				
Fixed Assets				
-Tangible Assets	7	11,34,151		87,518
-Capital Work-in-progress		<u>7,13,506</u>	18,47,656	<u>7,13,506</u>
Non-Current Investments				
Long Term Loan & Advances	8		20,00,000	31,00,000
Other Non-Current Assets	9		28,51,778	-
(2) CURRENT ASSETS				
Trade Receivables		-		-
Cash and Cash Equivalents	10	1,03,49,400		2,12,286
Short Term Loans & Advances	11	<u>83,487</u>	1,04,32,887	<u>44,84,932</u> 46,97,218
TOTAL			<u>1,71,32,321</u>	<u>85,98,241</u>
Significant Accounting Policies	1			
Notes on Financial Statements	2 to 20			

AS PER OUR REPORT OF EVEN DATE
For **BATRA SAPRA & COMPANY**
Chartered Accountants
Firm Reg. No. 000103N

Amrit Lal Batra

Amrit Lal Batra
Senior Partner
Membership No. 016929



Place: New Delhi
Date : 26-7-2018

For and on behalf of the Board of Directors

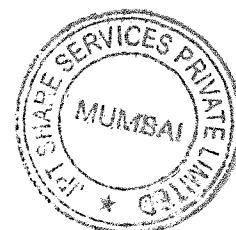
Jay Mehta

Jay Mehta
Director
DIN: 02687677

Arun Sahu

Arun Sahu
Director
DIN: 02591407

Place: Mumbai
Date : 26-7-2018



JPT Shares Services Private Limited

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018				
Particulars	Note no.	Current Year		Previous Year
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Revenue from Operations		-	-	-
Other Income	12	3,49,938	-	4,84,932
Total Revenue		3,49,938	3,49,938	4,84,932
Expenditure				
Employee Benefits Expenses		-	-	-
Depreciation and amortization expenses		1,56,058	-	5,482
Other Expenses	13	2,03,238	-	7,13,608
Total Expenses		3,59,296	3,59,296	7,19,090
Profit/(Loss) before Exceptional and Extraordinary Items and Tax		(9,358)	(9,358)	(2,34,158)
Exceptional Items		-	-	-
Profit/(Loss) before Extraordinary Items and Tax		(9,358)	(9,358)	(2,34,158)
Extraordinary Items		-	-	-
Profit/(Loss) before tax		(9,358)	(9,358)	(2,34,158)
<u>Tax Expenses</u>				
- Current Tax		-	-	-
- Deferred Tax		(31,617)	-	-
Profit/(Loss) for the period from Continuing Operations		(40,975)	(40,975)	(2,34,158)
Profit / (Loss) for the period from Discontinuing Operations (After Tax)		-	-	-
Profit/(Loss) for the period		(40,975)	(40,975)	(2,34,158)
Earnings Per Share (Basic and Diluted) (Refer Note No.18)		(0.11)	(0.11)	(0.65)
Significant Accounting Policies	1			
Notes on Financial Statements	2 to 20			


AS PER OUR REPORT OF EVEN DATE
For BATRA SAPRA & COMPANY
Chartered Accountants
Firm Reg. No. 000103N



Amrit Lal Batra
Senior Partner
Membership No. 016929



Place: New Delhi
Date : 26-7-2018

For and on behalf of the Board of Directors


Jay Mehta
Director
DIN: 02687677


Arun Sahu
Director
DIN: 02591407

Place: Mumbai
Date : 26-7-2018



JPT Shares Services Private Limited

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2018		
Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
A. Cash flow from Operating Activities		
Net Profit after Tax & Extraordinary Items	(9,358)	(2,34,158)
Adjustment for:		
Depreciation and Amortisation Expenses	1,56,058	5,482
Misc. Expenditure w/off	-	-
Dividend Income	-	-
Profit on Sale of Fixed Assets	-	-
Operating Profit before Working Capital changes	1,46,700	(2,28,676)
Adjustment for Working Capital changes		
(Increase)/Decrease in Debtors	-	-
(Increase)/Decrease in Advance Payment	11,00,000	-
(Increase)/Decrease in other Non current Assets	(28,51,778)	-
(Increase)/Decrease in Short Loan and Advance Payment	44,01,445	(44,84,932)
Increase/(Decrease) in Current Liability	2,56,056	(26,137)
Increase/(Decrease) in Provisions	-	-
Cash generated from Operations	30,52,423	(47,39,745)
Direct Taxes paid	-	-
Cash flow before Extraordinary items	30,52,423	(47,39,745)
Extraordinary items	-	-
Cash flow from Operating Activities	(A) 30,52,423	(47,39,745)
B. Cash flow from Investing Activities		
Purchase Fixed Assets including Capital WIP	(12,02,691)	(8,06,506)
Sales of Fixed Assets	-	-
Preliminary & Preoperative Expenditure	-	-
Dividend Income	-	-
Purchase of Investment	-	-
Sale of Investment	-	-
Net cash used in Investment activities	(B) (12,02,691)	(8,06,506)
C. Cash flow from Financing activities		
Increase/(Decrease) in Term Loan (Net of Repayment)	-	-
Increase/(Decrease) in Unsecured Loan (Net of Repayment)	(17,12,618)	17,12,618
Proceeds from issue of Share Capital	1,00,00,000	40,00,000
Share Application Money Received	-	-
Dividend Paid (Net)	-	-
Net cash used in financing activities	(C) 82,87,382	57,12,618
Net increase / decrease in cash and cash equivalents	(A+B+C) 1,01,37,114	1,66,368
Cash & cash equivalents as at April 1, 2017 (opening balance) cash in hand & balance with banks	2,12,286	45,918
Cash & cash equivalents as at March 31, 2018 (closing balance) cash in hand & balance with banks	1,03,49,400	2,12,286

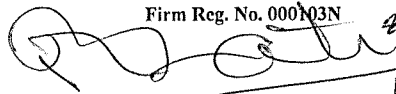
Note: Figures in brackets represent outflows

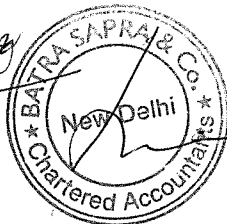
AS PER OUR REPORT OF EVEN DATE

For BATRA SAPRA & COMPANY

Chartered Accountants

Firm Reg. No. 000103N


Amrit Lal Batra
Senior Partner
Membership No. 016929




Place: New Delhi

Date : 26-7-2018

For and on behalf of the Board of Directors


Jay Mehta
Director
DIN: 02687677


Arun Sahu
Director
DIN: 02591407

Place: Mumbai

Date : 26-7-2018



JPT Shares Services Private Limited

NOTES ON FINANCIAL STATEMENT FOR THE YEAR MARCH 31, 2018

NOTE NO. 1 - SIGNIFICANT ACCOUNTING POLICIES

a. Basis of preparation of Accounts

The financial statements are prepared on accrual basis, following the historical cost convention in accordance with the Generally Accepted Accounting Principles (GAAP), which are consistently adopted by the Company and in compliance with the Accounting Standard issued by the Institute of Chartered Accountants of India and provisions of the Companies Act, 2013, to the extent applicable.

b. Use of Estimates

The presentation of financial statements in conformity with GAAP requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements. Any differences between the actual results and the estimates are recognized in the period in which the results are known / materialized.

c. Fixed Assets & Capital Work In Progress

Fixed Assets are stated at cost of acquisition including expenses incidental to their acquisition less accumulated depreciation. Expenditure incurred in connection with the project is transferred to capital work in progress and same will be allocated to Fixed Assets when the project will be ready for commercial operation.

d. Depreciation

The Company follows the Written Down Value method of Depreciation (WDV). The Rates of Depreciation charged on all fixed assets are those specified in Schedule XIV to the Companies Act, 2013.

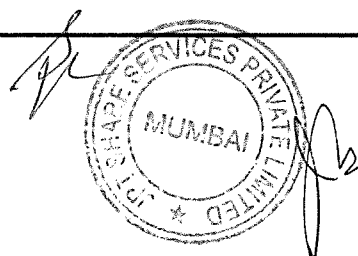
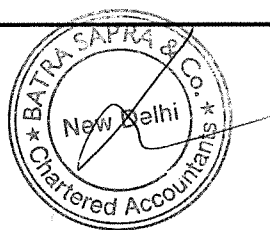
e. Investments

Long Term investments are stated at cost after providing for any diminution in value, if such diminution permanent nature.

Current Investments are stated at cost or market value, whichever is lower.

f. Revenue Recognition

Significant items of Income and Expenditure are recognised on accrual basis, except those with significant uncertainties.



JPT Shares Services Private Limited

g. Employee Benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Profit and Loss account for the year in which the related service is rendered.

Post employment and other long term employee benefits are recognized as an expense in the Profit and Loss account for the year in which the employee has rendered services. The expense is recognized at the present value of the amount payable determined using actuarial valuation techniques. Actuarial gains and loss in respect of post employment and other long term benefits are charged to the Profit and Loss

h. Provision for Current and Deferred Tax

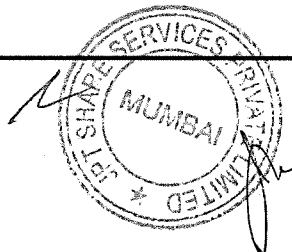
Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "time differences" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on Balance Sheet date. The effect of deferred tax asset & liabilities of a change in tax rates is recognised in the Profit & Loss account in the year of change.

i. Earnings per share

Basic Earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

j. Deferred Revenue Expenditure

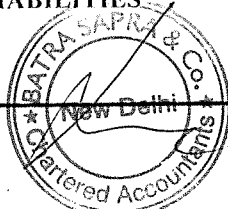
Deferred Revenue expenses are written off over the period over which the related benefits are estimated to accrue.



JPT Shares Services Private Limited

NOTES ON FINANCIAL STATEMENT FOR THE YEAR MARCH 31, 2018

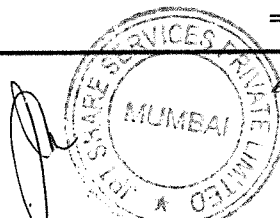
Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
NOTE NO. 2 - SHARE CAPITAL		
(a) Authorised 35,00,000 (35,00,000) Equity Shares of Rs.10/- each	3,50,00,000	3,50,00,000
(b) Issued, Subscribed and Paid-up 17,60,000 (7,60,000) Equity Shares of Rs.10/- Each (Fully Paid up)	1,76,00,000	76,00,000
	1,76,00,000	76,00,000
(c) Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period		
	Current Year No. of Shares	Previous Year No. of Shares
Equity Shares at the beginning of the year	7,60,000	3,60,000
Add: Issue of Shares during the year	10,00,000	4,00,000
No. of Shares at the end of the year	17,60,000	7,60,000
(d) Details of Shareholder Holding More than 5 %		
Equity Shares Held by	Current Year	Previous Year
	No. of Shares	% of Holding
JPT Securities Ltd	7,60,000	43.18
Nikhil P. Gandhi	10,00,000	56.82
		7,60,000
		-
NOTE NO. 3 - RESERVE AND SURPLUS		
Profit & Loss Account		
Balance as per last Balance Sheet	(7,35,415)	(5,01,257)
Add: Transfer from Profit & Loss Account	(40,975)	(2,34,158)
Less: Transfer to Statutory Reserve Account	-	-
	(7,76,390)	(7,35,415)
	(7,76,390)	(7,35,415)
NOTE NO. 4 - SHORT-TERM BORROWINGS		
Unsecured Loan		
-From Holding Company (Repayable on Demand)	-	17,12,618
	-	17,12,618
	-	17,12,618
NOTE NO. 5 - TRADE PAYABLES		
The Company does not have in its records any intimation from suppliers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure, if any, relating to amounts unpaid at the year end together with interest paid/payable as required under the said Act, have not been furnished.		
NOTE NO. 6 - OTHER CURRENT LIABILITIES		
Creditors For Expenses	2,77,094	21,038
	2,77,094	21,038



JPT Shares Services Private Limited

NOTES ON FINANCIAL STATEMENT FOR THE YEAR MARCH 31, 2018

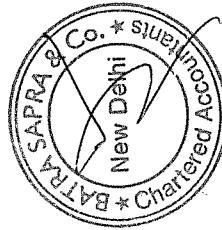
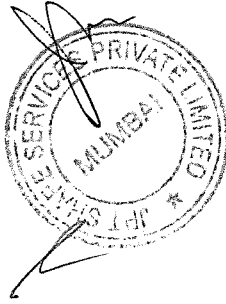
Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
NOTE NO. 8 - LONG TERM LOANS & ADVANCES		
Membership Deposit	20,00,000	1,00,000
Rent Deposit	-	30,00,000
	20,00,000	31,00,000
NOTE NO. 9 - OTHER NON-CURRENT ASSETS		
Receivable from Tax Revenue	89,763	-
Deferred Revenue Expenditure	27,62,015	-
	28,51,778	-
NOTE NO. 10 - CASH AND CASH EQUIVALENTS		
(a) Cash on hand	15,894	13,453
(b) Balance with Scheduled Banks		
On Current Accounts	1,03,33,506	1,98,833
On Deposit Accounts	-	-
	1,03,49,400	2,12,286
NOTE NO. 11 - SHORT TERM LOANS & ADVANCES		
(Unsecured & Considered Good)		
(a) Loan to Companies	-	44,36,439
(b) Advance recoverable in cash or in kind for value to be received	-	-
(c) Other Advance & Deposits	83,487	48,493
(d) Advance Tax and Tax deduction at sources	-	-
	83,487	44,84,932
NOTE NO. 12 - OTHER INCOME		
Interest Income From ICD	3,49,938	4,84,932
	3,49,938	4,84,932
NOTE NO. 13 - OTHER EXPENSES		
ADMINISTRATIVE AND GENERAL EXPENSE:		
Payment to Auditors		
- Audit Fees	35,175	17,250
- Tax Audit Fees	-	-
- Certification/other Charges	-	-
- Other matters	-	-
	35,175	17,250
Professional Fees	30,680	11,228
Other Administration Expenses	559	88
ROC Filing Fees	14,246	2,736
Electricity Charges	53,733	4,385
Printing and Stationary	5,801	935
Rent Expenses	-	6,40,500
Telephone Expenses	41,381	36,486
Duties and taxes	18,300	-
Web Design	3,363	-
	2,03,238	7,13,608



JPT Shares Services Private Limited

NOTE NO. 7 - FIXED ASSETS

NAME OF ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	GROSS BLOCK AS ON 01/04/2017	ADDITIONS DURING THE YEAR	DEDUCTIONS / ADJUSTMENTS	GROSS BLOCK AS ON 31/03/2018	DEPRECIATION AS ON 01/04/2017	DEPRECIATION DURING THE YEAR	DEDUCTIONS/A DJUSTMENTS	DEPRECIATION AS ON 31/03/2018	NET BLOCK AS ON 31/03/2018	NET BLOCK AS ON 31/03/2017
COMPUTER	93,000	4,16,050	-	5,09,050	5,482	1,02,353	(654)	1,07,181	4,01,869	87,518
ELECTRICAL FITTINGS	-	1,06,635	-	1,06,635	-	10,434	-	10,434	96,201	-
OFFICE EQUIPMENT	-	1,50,627	-	1,50,627	-	22,865	-	22,865	1,27,762	-
FURNITURE & FIXTURE	-	5,29,379	-	5,29,379	-	21,059	-	21,059	5,08,320	-
TOTAL	93,000	12,02,691	-	12,95,691	5,482	1,56,712	(654)	1,61,540	11,34,151	87,518
PREVIOUS YEAR #	-	93,000	-	93,000	-	5,482	-	5,482	87,518	-



JPT Shares Securities Private Limited

NOTES ON FINANCIAL STATEMENT FOR THE YEAR MARCH 31, 2018

NOTE NO. 14 - RELATED PARTY DISCLOSURE: (AS IDENTIFIED BY THE MANAGEMENT)

a) List of Related Parties

- i. Holding Company
JPT Securites Ltd.
- ii. Key Managerial Personnel

b). Disclosure of Related party Transaction between the Company and related parties for the year ended March 31, 2018

	As At March 31, 2018 (Amount in Rs.)	As At March 31, 2017 (Amount in Rs.)
i) Key Managerial Personnel		
Salary Paid	-	-
Closing Balance	-	-
ii) Holding Company		
Unsecured Loans (Liability)	-	17,12,618
iii) Ultimate holding Company		
Free Rent Deposit	-	30,00,000
	-	-

NOTE NO. 15 - CONTINGENT LIABILITIES AND COMMITMENTS

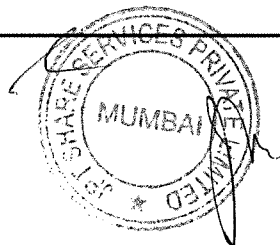
There is no contingent liabilities during the year.

NOTE NO. 16

No provision has been made for retirement and employee benefit as per 'AS 15' regarding Retirement benefits.

NOTE NO. 17 - SEGMENT REPORTING

Segment Information : The Company's main business is that of brokers, underwriters, moneylenders and financing. All other activities of the Company are related to the main business. As such there are no separate reportable segments, as per the Accounting Standard on 'Segment Reporting' (AS-17), issued by the Institute of Chartered Accountants of India.



JPT Shares Securities Private Limited

NOTES ON FINANCIAL STATEMENT FOR THE YEAR MARCH 31, 2018

NOTE NO. 18 - EARNINGS PER SHARE

Particulars	As At March 31, 2018	As At March 31, 2017
Net Profit / (Loss) After Tax available for Equity Shareholders (in Rs.)	(40,975)	(2,34,158)
Weighted Average Number of Equity Shares of Rs. 10/- each outstanding during the year	3,60,000	3,60,000
Basic/Diluted Earning Per Share (in Rs.)	(0.11)	(0.65)

NOTE NO. 19 - FOREIGN CURRENCY TRANSACTIONS

There is no income or expenditure in foreign currency during the year.

NOTE NO. 20

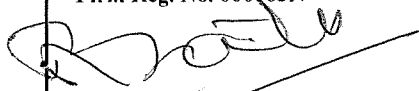
- a. Previous year figures have been regrouped or re-arranged, wherever necessary.
- b. Figures are rounded off to nearest rupees.
- c. In the opinion of the Management, current assets, advances are approximately of the value stated if realized in the ordinary course of business except otherwise stated.

AS PER OUR REPORT OF EVEN DATE

For **BATRA SAPRA & COMPANY**

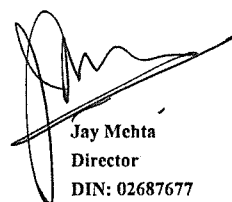
Chartered Accountants

Firm Reg. No. 000103N

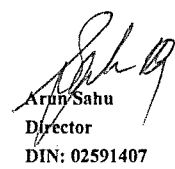


Amrit Lal Batra
Senior Partner
Membership No. 016929
Place: New Delhi
Date: 26-7-2018

For and on behalf of the Board of Directors



Jay Mehta
Director
DIN: 02687677



Arun Sahu
Director
DIN: 02591407

Place: Mumbai
Date: 26-7-2018

