

# Mahipal Jain & Co.

Chartered Accountants  
38, Shopping Centre,  
Kota - 324007 (Raj.).

Phone 0744-2361530

To the Members of  
OM METALS RATNAKAR PRIVATE LIMITED

## Report on the Financial Statement

We have audited the accompanying standalone financial statements of **Om Metals Ratnakar Pvt. Ltd.** ("the Company") which comprise the Balance Sheet as at 31 March, 2016 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.

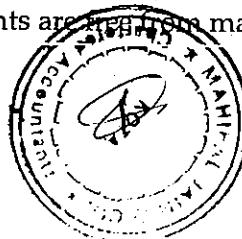
## Management's Responsibility for the Standalone Financial Statements

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 and presentation 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 (as amended). This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding the assets of the Company, 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

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 standalone financial statements are free from material misstatement.



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.

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 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,

- a) In the case of Balance sheet, of the state of affairs of the Company as at 31<sup>st</sup> March 2016,
- b) In the case of the statement of Profit and Loss of the profit for the year ended on that date,
- c) In the case of the cash flow statement, of the cash flow for the year ended on that date.

### Report on Other Legal and Regulatory Requirement

1. As required by the 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 statement on the matter specified in paragraph 3 and 4 of the order.
2. As required by section 143(3) of the Act, we report that:
  - a) we have sought 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 standalone financial statement dealt with by this report are in agreement with the books of account;



- d) 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 (as amended);
- e) on the basis of written representations received from the directors as on 31 March, 2016 and taken on record by the Board of Directors, none of the Directors are disqualified as on 31 March, 2016 from being appointed as a Director in terms of Section 164 (2) of the Act.
- f) we have also audited the internal financial controls over financial reporting (IFCoFR) of the Company as of 31 March 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date and our report dated 16.05.2016 as per annexure "B" expressed unmodified audit report.
- 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 explanation given to us:
- i. The Company does not have any pending litigation which would impact its financial position
  - ii. The Company did not have any long term contracts including derivative contracts for which they 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.

Place : Kota  
Dated : 16.05.2016

*Jaipur*



For Mahipal Jain & Co.  
Chartered Accountants  
Firm Registration No 007284C

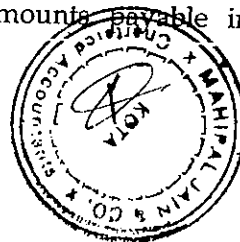
*Priyank Vijay*  
{CA Priyank Vijay}  
Partner  
M.No. 403547

ANNEXURE TO THE AUDITOR'S REPORT

Annexure referred to in paragraph 1 under the heading of "Report on other legal and Regulatory requirements" of the independent Auditor's Report on the Accounts of Om Metals Ratnakar Private Limited ("The Company") for the year ended on 31<sup>st</sup> March 2016.

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of accounts and other records examined by us in the normal course of audit, we report that:

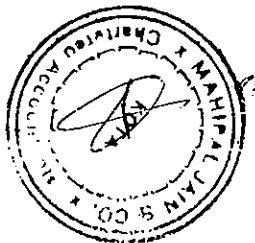
- i. In respect of fixed assets :
  - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
  - b) The fixed assets were physically verified during the year by the management in accordance with a program of verification, the frequency of verification is reasonable having regard to the size of the company and the nature of its fixed assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification as compared to books records.
  - c) The title deeds of all the immovable properties are held in the name of the Company.
- ii. The Company does not have any inventory. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- iii. The Company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the Order are not applicable.
- iv. In our opinion the, company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees, and security.
- v. The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- vi. To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- vii. a) The Company is regular in depositing undisputed statutory dues including income-tax, and other material statutory dues, as applicable, to the appropriate authorities. Further, no undisputed amounts payable in respect thereof were



outstanding at the year-end for a period of more than six months from the date they become payable.

- b) There are no dues in respect of income tax that have not been deposited with the appropriate authority on account of any dispute.
- viii. The company has no loans or borrowings payable to a financial institution or a bank or government and dues payable to debenture-holders during the year. Accordingly, the provision of clause 3(viii) of the Order are not applicable.
- ix. The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) and did not have any term loans outstanding during the year. Accordingly, the provisions of clause 3(ix) of the Order are not applicable.
- x. No fraud by the Company or on the company by its officers or employees has been noticed or reported during the period covered by our audit.
- xi. In our opinion, managerial remuneration has been paid (and)/ provided in accordance with the requisite approvals mandated by the provisions of section 197 of the Act read with Schedule V to the Act.
- xii. In our opinion, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- xiii. In our opinion all transactions with the related parties are in compliance with sections 177 and 188 of Act, where applicable, and the requisite details have been disclosed in the financial statements etc., as required by the applicable accounting standards.
- xiv. During the year, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures.
- xv. The company has not entered into any non-cash transactions with directors or persons connected with them.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Jaipur  
PLACE: KOTA  
DATED: 16.05.2016



For MAHIPAL JAIN & CO.  
CHARTERED ACCOUNTANTS  
Firm's Registration No 007284C

Priyank Vijay  
(CA Priyank Vijay)  
Partner  
M. NO. 403547

# Mahipal Jain & Co.

Chartered Accountants  
38, Shopping Centre,  
Kota - 324007 (Raj.).

Phone 0744-2361042

Annexure to the Independent Auditor's Report of even date to the members of Om Metals Ratnakar Pvt. Ltd., on the financial statements for the year ended 31<sup>st</sup> March 2016

## INDEPENDENT AUDITOR'S REPORT

### Annexure B

#### Independent Auditor's report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

1. In conjunction with our audit of the standalone financial statements of **Om Metals Ratnakar Pvt. Ltd.** ("the Company") as of and for the year ended 31 March 2016, we have audited the internal financial controls over financial reporting (IFCoFR) of the company of as of that date.

#### Management's Responsibility for Internal Financial Controls

2. The Company's Board of Directors 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 Control Over Financial Reporting (the 'Guidance Note') 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 the company's 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 Act.

#### Auditors' Responsibility

3. Our responsibility is to express an opinion on the Company's IFCoFR based on our audit. We conducted our audit in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India (ICAI) and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of IFCoFR, and the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI. 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 IFCoFR were established and maintained and if such controls operated effectively in all material respects.



4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the IFCoFR and their operating effectiveness. Our audit of IFCoFR included obtaining an understanding of IFCoFR, 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
5. 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 IFCoFR.

#### **Meaning of Internal Financial Controls over Financial Reporting**

6. A company's IFCoFR 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 IFCoFR 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**

7. Because of the inherent limitations of IFCoFR, 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 IFCoFR to future periods are subject to the risk that IFCoFR may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

8. In our opinion, the Company has, in all material respects, adequate internal financial controls 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 Control Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (ICAI).

For MAHIPAL JAIN & CO.  
CHARTERED ACCOUNTANTS  
Firm's Registration No 007284C

PLACE: KOTA  
DATED: 16.05.2016

*Talpur*

*Priyank Vijay*

(CA Priyank Vijay)  
Partner  
M. NO. 403547





# OM METALS RATNAKAR PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2016 AND STATEMENT OF PROFIT AND LOSS AND CASH FLOW STATEMENT FOR THE YEAR ENDED ON THAT DATE

Note - 1

## Company Overview :

The company not started any activities .

## STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

### 1.1 BASIS OF PREPARATION :

These financial statements are prepared in accordance with Indian Generally Accepted Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 the provisions of the Act (to the extent notified).

### 1.2 FIXED ASSETS AND DEPRECIATION :

(a) Fixed Assets are stated at cost net of cenvat, accumulated depreciation and impairment , if any. Cost of acquisition or construction is inclusive of freight, duties, taxes and incidental/preoperative expenses and interest on loans attributable to the acquisition of assets upto the date of commissioning of assets .

(b) The company has not provided depreciation on assets being commercial building.

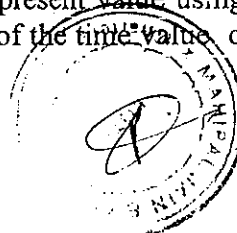
### 1.3 INCOME TAX :

(a) Current Tax :

The income tax liability provided in accordance with the provisions of the Income Tax Act, 1961, as advised by income tax consultant.

### 1.4 Impairment of assets:

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors . An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount . The recoverable amount is the greater of the asset's net selling price and value in use . In assessing value in use , the estimated future cash flows are discounted to their present value using pre tax discount rate that reflects current market assessment of the time value of money and risks specific to the asset .



**OM METALS RATNAKAR PRIVATE LIMITED**

CIN - U61100RJ2007PTC024124

email- ommljaipur@yahoo.com

**Balance Sheet as at 31st March, 2016**

Particulars	Note No	As At 31.03.2016	As At 31.03.2015
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2.1	100000.00	100000.00
(b) Reserves and Surplus	2.2	500927.00	428747.00
Sub Total		600927.00	528747.00
<b>(2) Share application money pending allotment</b>			
		0.00	0.00
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	2.3	12184865.00	161385692.00
(b) Other Long Term Liability	2.4	150000000.00	0.00
Sub Total		162184865.00	161385692.00
<b>(4) Current Liabilities</b>			
(a) Other current liabilities	2.5	141556.00	1003954.00
(b) Short Term Provisions	2.6	34200.00	32300.00
Sub Total		175756.00	1036254.00
<b>Total</b>		<b>162961548.00</b>	<b>162950693.00</b>
<b>II.Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	2.7	162891749.00	162891749.00
Sub Total		162891749.00	162891749.00
<b>(2) Current assets</b>			
(a) Cash and cash equivalents	2.8	69799.00	58944.00
(b) Short-term loans and advances		0.00	0.00
Sub Total		69799.00	58944.00
<b>Total</b>		<b>162961548.00</b>	<b>162950693.00</b>

Significant Accounting Policies and Notes to Accounts

**1 & 2**

0.00

0.00

Signed in terms of our report of even date annexed

For Mahipal Jain & Co.

Firm's Registration No. 007284C

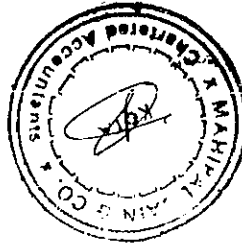
Chartered Accountants

*Priyank Vijay*  
Priyank Vijay  
Partner

M.No. 403547

Place : Jaipur

Dated: 16.05.2016



For and on behalf of Board of Directors

Om Metals Ratnakar Private Limited

Sunil Kothari *Sunil Kothari*

Director

DIN - 00220940

D.P. Kothari

Director

DIN - 00200342 *D.P. Kothari*

**Statement of Profit and Loss for the year ended 31st March, 2016**

Particulars	Note No	2015-2016	2014-2015
Revenue from operations		0.00	0.00
		0.00	0.00
Other Income	2.9	120000.00	120000.00
<b>Total Revenue</b>		<b>120000.00</b>	<b>120000.00</b>
<u>Expenses:</u>			
Financial costs	2.10	630.00	618.00
Other expenses	2.11	15200.00	12600.00
<b>Total Expenses</b>		<b>15830.00</b>	<b>13218.00</b>
Profit before tax		104170.00	106782.00
Tax expense:			
(1) Current tax (Income Tax )		34200.00	32300.00
(2) Income Tax Earlier Year		-2210.00	2480.00
Profit/(Loss) for the period		<b>72180.00</b>	<b>72002.00</b>
Earning per equity share:			
(1) Basic		7.22	7.20
(2) Diluted		7.22	7.20

Significant Accounting Policies and Notes to Accounts **1 & 2**

Signed in terms of our report of even date annexed

For Mahipal Jain & Co.

Firm's Registration No. 007284C

Chartered Accountants

For and on behalf of Board of Directors

Om Metals Ratnakar Private Limited

*Priyank Vijay*  
 Priyank Vijay  
 Partner

M.No. 403547

*Sunil Kothari*  
 Sunil Kothari  
 Director

DIN - 00220940

*D.P. Kothari*  
 D.P. Kothari  
 Director

DIN - 00200342

Place: Jaipur

Dated: 16.05.2016



**OM METALS RATNAKAR PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**  
**AS AT 31<sup>st</sup> March, 2016**

**Note - 2.1**

Particulars	<u>AS AT</u> <u>31-Mar-16</u> (Rs.)	<u>AS AT</u> <u>31-Mar-15</u> (Rs.)
<b><u>SHARE CAPITAL :</u></b>		
<b><u>AUTHORISED</u></b>		
50000 Equity Share Of Rs.10/- each	500000.00	500000.00
<b><u>ISSUED, SUBSCRIBED AND PAID UP</u></b>		
10000 Equity Share Of Rs.10/- each	100000.00	100000.00
<b>Total</b>	<b>100000.00</b>	<b>100000.00</b>

**Notes:**

(1) The company has only one class of share referred to as equity shares having a par value of Rs. 10/- each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after payment of all liabilities.

(2) The details of Share holders holding more than 5 % equity shares as at 31.03.2016

Share Holder	As at 31.03.2016		As at 31.03.2015	
	No. of Share	Ownership Interest %	No. of Share	Ownership Interest %
Om Metals Real Estate (P) Ltd (A 100% Holding Company)	10000	100%	10000	100%
<b>Total</b>	<b>10000</b>	<b>100%</b>	<b>10000</b>	<b>100%</b>

As per records of the company, including its register of shareholders/members.

(3) The reconciliation of the number of shares outstanding as at March 31, 2016 and March 31, 2015 is set out below:

Particulars	As at	
	31.03.2016	31.03.2015
Number of shares at the beginning	10000	10000
Number of shares at the end	10000	10000



**Reserves and Surplus**

**Note - 2.2**

Particulars	As at <b>3/31/2016</b> (Rs.)	As at <b>3/31/2015</b> (Rs.)
<b>A. <u>Surplus as per Statement of Profit and Loss</u></b>		
Opening Balance	428747.00	356745.00
Add. Net Profit after Tax Transferred from Profit and Loss statement	72180.00	72002.00
Surplus - Closing balance	500927.00	428747.00

**LONG TERM BORROWINGS**

**Note - 2.3**

**a) from Other Parties :**

Intercompany Deposit	12184865.00	161385692.00
<b>Total</b>	<b>12184865.00</b>	<b>161385692.00</b>

**Repayment Schedule**

1 The Company has outstanding of Rs. 1621.85 Lacs (Rs. 1613.86 Lacs in P Year) unsecured loan from Om Metals Real Estate Private Limited (100%) a holding company. There is no repayment schedule of unsecured loan. This loan is interest free loan.

**Note - 2.4**

**Other Long Term Liability**

**Other Payables**

Security Deposit from Om Metals Infraproject Ltd.	150000000.00	0.00
	<b>150000000.00</b>	<b>0.00</b>

**Note - 2.5**

**Other Current Liabilities**

**Other Payables**

For Expenses and other Liabilities	141556.00	1003954.00
	<b>141556.00</b>	<b>1003954.00</b>

**Short Term Provision**

**Note - 2.6**

<b>Other</b>		
Income tax	34200.00	32300.00
	<b>34200.00</b>	<b>32300.00</b>



# OM METALS RATNAKAR PRIVATE LIMITED

## Fixed Assets

Note annexed to and forming part of the balance sheet as at 31.03.2016

Particulars	Gross block		Depreciation		Net block		
	as at 31.03.2015	Addition/ Transfer	Deduction or Transfer	During the year	Total upto 31.03.2016	WDV 31.03.2015	WDV 31.03.2016
Land & Building	162891749.00	0.00	0.00	0.00	0.00	162891749.00	162891749.00
	<u>162891749.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>162891749.00</u>	<u>162891749.00</u>
F. for P. Year	162891749.00	0.00	0.00	0.00	0.00	162891749.00	162891749.00

Note : General Description of lease terms

- a) Lease rentals are charged on the basis of agreed terms  
 b) Assets are given on lease over a period of 4 to 5 years.

Place : Jaipur

Dated: 16.05.2016



For and behalf of Board of Directors

*(Signature)*

D.P. Kothari  
Director

DIN:00200342

*(Signature)*

Sunil Kothari  
Director

DIN:00220940

Note 2.7

OM METALS RATNAKAR PRIVATE LIMITED  
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

	As At <u>31-Mar-16</u>	As At <u>31-Mar-15</u>
<b><u>CASH AND BANK BALANCE</u></b>		<b><u>Note - 2.8</u></b>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash on Hand	191.00	191.00
<b><u>Balances with Scheduled Banks</u></b>		
On Current Account	69608.00	58753.00
	<b><u>69799.00</u></b>	<b><u>58944.00</u></b>



NOTES ANNEXED TO AND FORMING PART OF THE STATEMENT OF PROFIT  
AND LOSS FOR THE YEAR ENDED ON 31<sup>st</sup> March, 2016

Note - 2.9

Particulars	2015-16 (Rs.)	2014-15 (Rs.)
<b>OTHER INCOME</b>		
Rent Receipts	120000.00	120000.00

**120000.00**      **120000.00**

Note - 2.10

**Financial Costs**

Bank charges

630.00

618.00

**630.00**

**618.00**

Note - 2.11

**Other Expenses**

Audit fees

7500.00

5000.00

Misc Exp.

7700.00

7600.00

Salary

0.00

0.00

Preliminary Exp. W. off

0.00

0.00

**15200.00**

**12600.00**





## OM METALS RATNAKAR PRIVATE LIMITED

2.12 Contingent Liabilities not provided for : Nil

2.13 Capital Commitment Nil

2.14 Additional information pursuant to the provisions of the Company Act 2013

ii) Other Additional Information :	<u>2016</u>	<u>2015</u>
a) VALUE OF IMPORT ON C.I.F. BASIS:		
a) Raw Material	Nil	Nil
b) Components & Spare Parts	Nil	Nil
c) Capital Goods	Nil	Nil
b) Expenditure in Foreign Currency on account of royalty, Know how professional and consultation tees interest and other items.		
c) Earning in Foreign Currency	Nil	Nil
d) Value of imported/ indigenous Raw material spare parts Components & Stores consigned.		
i) Raw Material / F.G.Imported	Nil	Nil
Indigenous	Nil	Nil
ii) Spares Parts & Components & Store		
i) Imported	Nil	Nil
ii) Indigenous	Nil	Nil



2.15 Based on the information available with the company, the balance due to Micro , Small and Medium Enterprises as defined under the “ Micro , Small and Medium Enterprises development Act. 2006” is Rs. Nil (2014-2015 Rs. Nil ) further no interest during the year has been paid or is payable under the terms of the “ Micro , Small and Medium Enterprises development Act. 2006”

2.16 Earning per Shares ( E.P.S.)

S. No.	Particulars	2016	2015
i)	Calculation of weighted average number of face value of equity shares		
	No. of shares at the beginning of the year.	10000	10000
	Total equity shares outstanding at the end of the year	10000	10000
	Weighted average no of equity shares outstanding during the year.	10000	10000
ii)	Net Profit after Tax available for equity shares holders (Rs.)	72180	72002
iii)	Basic and diluted earning per shares ( Rs.)	7.22	7.20
iv)	Nominal value of equity shares (Rs. )	10	10

2.17 Long term borrowings from the related party

Rs. In Lacs

	Amt.outstanding as at	Amt.outstanding as at	Max Amt.outstanding as at	Max Amt.outstanding as at
	31.03.2016	31.03.2015	31.03.16	31.03.15
Om Metals Real Estate (P) Ltd (100% Holding Co.)	121.85	1613.86	1613.86	1624.51



2.18 The previous year figures have been regrouped wherever necessary to make them comparable .

2.19 Note 1 to 2 and the statement of additional information form an integral

Part of the Balance Sheet & statement of Profit and Loss statement and have been duly authenticated.

SIGNED FOR IDENTIFICATION

For Mahipal Jain & Co.

For and on behalf of Board of Directors

Firm's Registration No 007284C

Chartered Accountants

*Priyank Vijay*

Priyank Vijay  
Partner

M. No. 403547

*Sunil Kothari*

(Sunil Kothari)  
Director

*D.P. Kothari*

(D.P. Kothari)  
Director

DIN:00220940 DIN: 00200342

Place; Jaipur  
Dated :16.05.2016



**OM METALS RATNAKAR PRIVATE LIMITED  
GROUPING**

<u>Particulars</u>	<u>Amount</u>
<b><u>Sundry creditors for exp. :</u></b>	
Mahipal Jain & Co.	8000.00
Vinod Rekha & Co.	7500.00
D P KOTHARI & SONS	118356.00
Expense Payable	7700.00
	<u>141556.00</u>
<b><u>Bank Balance</u></b>	
Kotak Bank	50000.00
SBBJ Bank	19608.00
	<u>69608.00</u>

