

# STS Gems Japan

## Balance Sheet as at 31st Mar, 2016

	Note	As at 31st March, 2016 ¥	As at 31st March, 2015 ¥
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Funds</b>			
Share Capital	1	75,000,000	75,000,000
Reserves And Surplus	2	(75,616,126)	(75,554,496)
Money received against share warrants		-	-
		<b>-616,126</b>	<b>-554,496</b>
<b>Share application money pending allotment</b>			
		-	-
<b>Non-Current Liabilities</b>			
Long-Term Borrowings	3	56,242.95	-
Deferred Tax Liability (Net)		-	-
Other Long Term Liabilities		-	-
Long-Term Provisions	4	625,000	625,000
		<b>681,243</b>	<b>625,000</b>
<b>Current Liabilities</b>			
Short-Term Borrowings		-	-
Trade Payables		-	-
Other Current Liabilities	5	1,021	1,021
Short-Term Provisions		-	-
		<b>1,021</b>	<b>1,021</b>
<b>Total</b>		<b>66,138</b>	<b>71,525</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Fixed Assets			
Tangible Assets		-	-
Capital Work-In-Progress		-	-
Non-Current Investments	6	50,000	50,000
Deferred Tax Assets (Net)		-	-
Long-Term Loans and Advances		-	-
Other non-current assets		-	-
		<b>50,000</b>	<b>50,000</b>
<b>Current Assets</b>			
Current Investments		-	-
Inventories		-	-
Trade Receivables		-	-
Cash and Bank Balances	7	16,138	21,525
Short-Term Loans and Advances		-	-
Other Current Assets		-	-
		<b>16,138</b>	<b>21,525</b>
<b>Total</b>		<b>66,138</b>	<b>71,525</b>
<b>Notes on Financial Statements</b>	<b>1 to 10</b>		

*As per our attached report of even date*

**For Hatsushika Gimsho**  
Chartered Accountants

**For and on behalf of the Board**

**Hatsushika Gimsho**  
Partner

Director

Japan  
Dated: 20th April, 2016

Place:  
Dated: 20th April, 2016

# STS Gems Japan

## Statement of Profit & Loss for the period from 1st April,2015 to 31st Mar, 2016

	Note No.	Period Ended 31st March, 2016 ¥	Year ended 31st March, 2015 ¥
<b>REVENUE</b>			
Revenue From Operations		-	-
Other Income	8	1,605	17,951,369
<b>Total</b>		<b>1,605</b>	<b>17,951,369</b>
<b>EXPENSES</b>			
Cost of Materials Consumed		-	-
Purchases of Stock-In-Trade		-	-
Changes in Stock-In-Trade		-	-
Employee Benefits Expense		-	-
Finance Costs	9	4,228	5,056
Depreciation and Amortization Expense		-	-
Other Expenses	10	59,007	2,559,734
<b>Total</b>		<b>63,235</b>	<b>2,564,790</b>
<b>Profit Before Exceptional Items and Tax</b>		<b>(61,630)</b>	<b>15,386,579</b>
Exceptional Items		-	-
<b>Profit Before Tax</b>		<b>(61,630)</b>	<b>15,386,579</b>
Tax Expense:			
(1) Current Tax		-	-
(2) Earlier Years Tax		-	-
(3) Deferred Tax Charges/(Credits)		-	-
		-	-
<b>Profit for the Period</b>		<b>(61,630)</b>	<b>15,386,579</b>

Notes on Financial Statements

1 to 10

*As per our attached report of even date*

**For Hatsushika Gimsho**  
Chartered Accountants

**For and on behalf of the Board**

**Hatsushika Gimsho**  
Partner

Director

Japan  
Dated: 20th April, 2016

Place:  
Dated: 20th April, 2016

# STS Gems Japan

## Notes Accompanying to the financial statement for the period ended 31st Mar,2016

Note No.		As at 31st March, 2016		As at 31st March, 2015	
		Number	Amount ¥	Number	Amount ¥
1	<b>SHARE CAPITAL</b>				
a	The details of Issued,Subscribed and paid up capital are as under :-				
	<b>Share Capital</b>				
	<b>Issued, Subscribed and Paid up</b>				
	1500 Shares of ¥50,000/- each		75,000,000		75,000,000
			<b>75,000,000</b>		<b>75,000,000</b>
2	<b>RESERVE &amp; SURPLUS</b>				
	<b>Surplus/ (Deficit)</b>				
	Opening balance	(75,554,496)		(90,941,075)	
	Add: Net profit/ ( Loss) for the year	(61,630)		15,386,579	
		(75,616,126)		(75,554,496)	
	<b>Surplus/ (Deficit)</b>		(75,616,126)		(75,554,496)
			<b>(75,616,126)</b>		<b>(75,554,496)</b>
3	<b>LONG TERM BORROWINGS</b>				
a	The details of Unsecured Long Term Borrowings outstanding as at Sept 30th, 2014 are as under :-				
	<b>Unsecured Deposits (Inter corporate deposit)</b>				
	From Related parties		56,243		-
			<b>56,243</b>		<b>-</b>
4	<b>LONG TERM PROVISIONS</b>				
	<b>Provision For Taxation</b>				
	Provision for Income	625,000	625,000	625,000	625,000
			<b>625,000</b>		<b>625,000</b>
5	<b>OTHER CURRENT LIABILITIES</b>				
	Statutory Dues( including PF,TDS etc.)		1,021		1,021
			<b>1,021</b>		<b>1,021</b>
6	<b>NON CURRENT INVESTMENT</b>				
	<i>(Long Term - at Cost less provision for other then temporary diminuation)</i>				
A.	<b>Other than Trade Investments</b>	<b>Gross Amount ¥</b>	<b>Diminuation in Value of Investment ¥</b>	<b>Net Amount ¥</b>	
	<b>(i) Quoted Investment :</b>	<b>31.03.2016</b>	<b>31.03.2015</b>	<b>31.03.2016</b>	<b>31.03.2015</b>
	Asahi Shinkin Bank Stock	50,000	50,000	50,000	50,000
	<b>Total (B)</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
7	<b>CASH AND BANK BALANCES</b>				
	<b>Cash &amp; Cash Equivalents</b>				
	Balance with Banks		11,429		16,816
	Cash on hand		4,709		4,709
			<b>16,138</b>		<b>21,525</b>

		Period ended 31st March, 2016	Year ended 31st March, 2015
8	<b><u>OTHER INCOME</u></b>		
	Interest	3	5
	Dividend Received	1,194	2,000
	Miscellaneous Income	408	510
	Liability no longer required	-	17,948,854
		<b>1,605</b>	<b>17,951,369</b>
9	<b><u>FINANCE COST</u></b>		
	Finance Charges	4,228	5,056
		<b>4,228</b>	<b>5,056</b>
10	<b><u>OTHER EXPENSES</u></b>		
	<b>a. ADMINISTRATIVE &amp; SELLING EXPENSES</b>		
	Rent, Rates and Taxes	-	408
	Legal and Professional	64,800	64,800
	Exchange Fluctuation (Net)	-5,793	2,494,526
		<b>59,007</b>	<b>2,559,734</b>

*As per our attached report of even date*

*For Hatsushika Gimsho*  
*Chartered Accountants*

*For and on behalf of the Board*

**Hatsushika Gimsho**  
*Partner*

Director

Japan  
Dated: 20th April, 2016

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