

STS Gems Japan

Balance Sheet as at 31 March, 2017

	Note	As at 31 March, 2017 ¥	As at 31st March, 2016 ¥
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	1	75,000,000	75,000,000
Reserves And Surplus	2	(75,730,395)	(75,616,126)
Money received against share warrants		-	-
		<u>(730,395)</u>	<u>(616,126)</u>
Share application money pending allotment		-	-
Non-Current Liabilities			
Long-Term Borrowings	3	168,727	56,243
Deferred Tax Liability (Net)		-	-
Other Long Term Liabilities		-	-
Long-Term Provisions	4	625,000	625,000
		<u>793,727</u>	<u>681,243</u>
Current Liabilities			
Short-Term Borrowings		-	-
Trade Payables		-	-
Other Current Liabilities	5	1,069	1,021
Short-Term Provisions		-	-
		<u>1,069</u>	<u>1,021</u>
Total		<u><u>64,401</u></u>	<u><u>66,138</u></u>
ASSETS			
Non-Current Assets			
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		-	-
		<u>50,000</u>	<u>50,000</u>
Current Assets			
Current Investments		-	-
Inventories		-	-
Trade Receivables		-	-
Cash and Bank Balances	7	14,401	16,138
Short-Term Loans and Advances		-	-
Other Current Assets		-	-
		<u>14,401</u>	<u>16,138</u>
Total		<u><u>64,401</u></u>	<u><u>66,138</u></u>
Notes on Financial Statements	1 to 10		

As per our attached report of even date

For Hatsushika Gimsho
Chartered Accountants
F.R. No.: 000205C

For and on behalf of the Board

Hatsushika Gimsho
Partner

Director

Japan
Dated: 20th April, 2017

Japan
Dated: 20th April, 2017

STS Gems Japan

Statement of Profit & Loss for the period from 1st April,2016 to 31 March, 2017

	<u>Note No.</u>	<u>Period Ended</u> <u>31 March, 2017</u> ¥	<u>Year ended</u> <u>31st March, 2016</u> ¥
REVENUE			
Revenue From Operations		-	-
Other Income	8	1,806	1,605
	Total	1,806	1,605
EXPENSES			
Finance Costs	9	6,728	4,228
Depreciation and Amortization Expense		-	-
Other Expenses	10	109,347	59,007
	Total	116,075	63,235
Profit for the Period		(114,269)	(61,630)
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, 2017

Japan
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Notes Accompanying to the financial statement for the period ended 31 March,2017

Note No.	As at				As at	
	31 March, 2017		31st March, 2016			
1	SHARE CAPITAL					
a	The details of Issued,Subscribed and paid up capital are as under :-					
	Share Capital		Number	Amount ¥	Number	Amount ¥
	Issued, Subscribed and Paid up					
	1500 Shares of ¥50,000/- each			75,000,000		75,000,000
				75,000,000		75,000,000
2	RESERVE & SURPLUS					
	Surplus/ (Deficit)					
	Opening balance		(75,616,126)		(75,554,496)	
	Add: Net profit/ (Loss) for the year		(114,269)		(61,630)	
			(75,730,395)		(75,616,126)	
	Surplus/ (Deficit)			(75,730,395)		(75,616,126)
				(75,730,395)		(75,616,126)
3	LONG TERM BORROWINGS					
a	The details of Unsecured Long Term Borrowings outstanding as at Sept 30th, 2014 are as under :-					
	Unsecured Deposits (Inter corporate deposit)					
	From Related parties			168,727		56,243
				168,727		56,243
4	LONG TERM PROVISIONS					
	Provision For Taxation					
	Provision for Income		625,000	625,000	625,000	625,000
				625,000		625,000
5	OTHER CURRENT LIABILITIES					
	Statutory Dues(including PF,TDS etc.)					
				1,069		1,021
				1,069		1,021
6	NON CURRENT INVESTMENT					
	<i>(Long Term - at Cost less provision for other then temporary diminuation)</i>					
A.	Other than Trade Investments	Gross Amount ¥		Diminuation in Value of Investment ¥		Net Amount ¥
	(i) Quoted Investment :	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017
	Asahi Shinkin Bank Stock	50,000	50,000	-	-	50,000
	Total (B)	50,000	50,000	-	-	50,000
7	CASH AND BANK BALANCES					
	Cash & Cash Equivalents					
	Balance with Banks			10,142		11,429
	Cash on hand			4,259		4,709
				14,401		16,138

	Period ended 31 March, 2017	Year ended 31st March, 2016
8	<u>OTHER INCOME</u>	
	Interest	3
	Dividend Received	1,194
	Miscellaneous Income	408
	Liability no longer required	-
	<u>1,806</u>	<u>1,605</u>
9	<u>FINANCE COST</u>	
	Finance Charges	4,228
	<u>6,728</u>	<u>4,228</u>
10	<u>OTHER EXPENSES</u>	
a.	ADMINISTRATIVE & SELLING EXPENSES	
	Rent, Rates and Taxes	-
	Legal and Professional	64,800
	Misc. Expenses	-
	Exchange Fluctuation (Net)	(5,793)
	<u>109,347</u>	<u>59,007</u>

For Hatsushika Gimsho
Chartered Accountants

For and on behalf of the Board

Hatsushika Gimsho
Partner

Director

Japan
Dated: 20th April, 2017

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