

JLA INFRAVILLE SHOPPERS LTD

(CIN- L52390KA2013PLC071372)

Registered Office: 36, Aarush, Shri Balaji Layout, Ambalipura, Bellandur Gate, Bangalore-560103
Web site: www.infraville.info E-mail id: infraville@yahoo.in

To
The Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

Dear Sir/Madam,

Sub: Audited Financial results for the year ended on 31st March, 2017

In pursuant to Regulation 33 of the SEBI (LODR) Regulation 2015 Please find enclosed herewith the Audited financial results along-with statutory audit report for the year ended on 31st March, 2017.

This is for your information & Record.

Thanks & Regards,

Yours Faithfully

For JLA Infraville Shoppers Limited



Gaurav Srivastava
Company Secretary & Compliance Officer

Date: 30/05/2017

Place: Bangalore

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Declaration for the audit report with unmodified opinion

We hereby confirm and declare that the Statutory Auditors of the Company, i.e. M/s V.P. Aditya & Company, chartered accountants, have issued the audit report attached to the financials results of the company for the half year and year ended on 31st March, 2017 with unmodified opinion.

For JLA Infraville Shoppers Limited



Vivek Gupta
Managing Director

Date: 30/05/2017

Place: Bangalore



V. P. ADITYA & COMPANY
CHARTERED ACCOUNTANTS

15/198-A, Civil Lines, Kanpur - 208 001
Ph : 2306882, • Telefax : (0512) 2306508, 2331914, 3015334, 3015335
E-Mails: vpaditya@rediffmail.com, vpaditya123@gmail.com
vpaditya123@yahoo.co.in

**Auditor's Report On Yearly Financial Results of the Company Pursuant to the Regulation 33
of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To
The Board of Directors,
JLA INFRAVILLE SHOPPERS LTD.
Bengaluru

We have audited the yearly financial results of **JLA INFRAVILLE SHOPPERS LTD.** for the period 01.04.2016 to 31.03.2017, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These financial results have been prepared on the basis of the yearly financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such yearly financial statements, which have been prepared in accordance with the Accounting Standard notified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

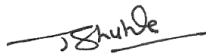
In our opinion and to the best of our information and according to the explanations given to us these yearly financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the year ended 31st March, 2017.

Place : Bengaluru
Dated : 30/05/2017



For V.P. ADITYA & COMPANY
Chartered Accountants
(FRN : 000542C)


(CA Jitendra Shukla)
Partner

Membership No. 412422



V. P. ADITYA & COMPANY
CHARTERED ACCOUNTANTS

15/198-A, Civil Lines, Kanpur - 208 001
Ph : 2306882, • Telefax : (0512) 2306508, 2331914, 3015334, 3015335
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vpaditya123@yahoo.co.in

INDEPENDENT AUDITORS' REPORT

To the Members of JLA INFRAVILLE SHOPPERS LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **JLA INFRAVILLE SHOPPERS LIMITED** ('the Company'), which comprise the balance sheet as at 31 March 2017, 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 and presentation 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 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 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 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.

Branch Offices : 1. 3 Hanuman Road, New Delhi - 208001.
2. 5/289, Viram Khand, Gomti Nagar, Lucknow - 226010.



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, of the state of affairs of the Company as at 31 March 2017 and its profit and its cash flows for the year ended on that date.

EMPHASIS OF MATTER:

We draw attention to the following matter:

The Company has not obtained Secretarial Audit Report by Company Secretary as required by Section 204 of the Companies Act, 2013, read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 till the completion of our audit.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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 matters specified in the paragraph 3 and 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 purposes 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, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;

(d) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) on the basis of the written representations received from the directors as on 31 March 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2017 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) 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"; and

(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 explanations given to us and as confirmed by the management of the company:-

- i) There are no pending litigations on the company in respect of which a provision is required to be made.

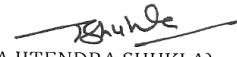


- ii) The company has made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts;
- iii) There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the company.
- iv) The company had provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 and these are in accordance with the books of accounts maintained by the company. (Refer Note NO. 10)

PLACE : BENGALURU
DATED : 30 MAY, 2017



For V.P. ADITYA & COMPANY
CHARTERED ACCOUNTANTS
(FRN : 000542C)


(CA JITENDRA SHUKLA)
PARTNER
M. NO. 412422

The Annexure 'A' referred to in Independent Auditors' Report to the members of JLA INFRAVILLE SHOPPERS LIMITED on the financial statements for the year ended 31st March 2017.

Based on test checks and other generally accepted auditing procedures carried on by us and according to the information and explanations given to us, we report that:-

- (i) (a) The management has certified that proper records showing full particulars, including quantitative details and situation of fixed assets has been maintained, however the same cannot be verified by us.
- (b) All the assets have been physically verified by the Management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.
- (c) There are no immovable properties in the books of Company hence, Para (i)(c) is not applicable.
- (ii) Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed on physical verification.;
- (iii) The Company has not granted any loans to body corporate covered in the register maintained under section 189 of the Companies Act, 2013 ("the Act").
- (iv) In our opinion and according to the information and explanations given to us, the Company has not granted any loans to directors etc. prescribed u/s 185 of the Act, nor has made any loan and investment prescribed u/s 186 of the Act, hence para (iv) of the order is not applicable.
- (v) The Company has not accepted any deposits from the public.
- (vi) The Central Government has not prescribed the maintenance of the cost records under section 148(1) of the Act, for any of the services rendered by the company.
- (vii) (a) The company is regular in depositing with appropriate authorities undisputed statutory including income tax, service tax, custom duty and other material statutory dues applicable to it.

Further to our information, no undisputed amounts in respect of statutory dues were in arrears as at 31 March, 2017 for a period of more than six months from the date these became payable.

- (b) Further according to the information and explanations given to us, there are no dues of income tax, service tax and other material statutory dues which have not been deposited with the appropriate authorities on account of any dispute. Provident fund, excise duty and cess are not applicable to the Company.

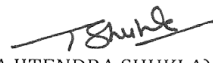


- (viii) The Company has taken cash credit and vehicle loan from Bank, however the Company has not defaulted in the repayment of the same.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- (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 our examination of the records of the Company, transactions with the related parties as identified by the management of the Company are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

PLACE : BENGALURU
DATED : 30 MAY, 2017



For V.P. ADITYA & COMPANY
CHARTERED ACCOUNTANTS
(FRN : 000542C)


(CA JITENDRA SHUKLA)
PARTNER
M. NO. 412422

Annexure - B to the Auditors' Report referred to in Independent Auditor's Report to the Members of JLA Infraville Shoppers Limited on the Financial Statements for the Year Ended 31st March, 2017.

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 JLA Infraville Shoppers Limited ("the Company") as at 31st March, 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 ('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 its 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 Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls 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 material 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 our audit opinion on the Company's internal financial controls system over financial reporting.

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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 authorisations 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 statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 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.

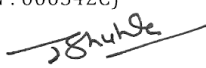
Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 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 : BENGALURU
DATED 30 MAY, 2017



For V.P. ADITYA & COMPANY
CHARTERED ACCOUNTANTS
(FRN : 000542C)


(CA JITENDRA SHUKLA)
PARTNER
M. NO. 412422

JLA INFRAVILLE SHOPPERS LTD

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Registered Office: 36, Aarush, Shri Balaji Layout, Ambalipura, Bellandur Gate, Bangalore-560103

Web site: www.infraville.info E-mail id: infraville@yahoo.in

Statement of Assets & Liabilities (Standalone Basis)

Particulars	As at 31st March , 2017	As at 31st March , 2016
A EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital	64900000	64900000
(b) Reserves and Surplus	-1038240	-1663659
	63861760	63236341
2 Non-current liabilities		
(a) Long-term borrowings	587726	664711
(b) Long Term Provisions	0	0
(c) Deferred tax Liabilities	0	0
	587726	664711
3 Current liabilities		
(a) Short-term Borrowings	1019578	0
(b) Trade Payables	0	587222
(c) Other current liabilities	567077	275642
(d) Short-term provisions	220000	135000
	1806655	997864
Total	66256141	64898916
B ASSETS		
1 Non-Current assets		
(a) Fixed assets		
Tangible assets	915404	1156822
Intangible assets	238036	392152
Deferred Tax Assets	672739	874277
(b) Non Current Investments	0	0
(c) Long Term Loans and Advances	22269891	22285317
(d) Other Non current Assets	0	874463
	24096070	25583031
2 Current assets		
(a) Inventories	245828	2253795
(b) Trade receivables	3481919	3735329
(c) Cash and Bank Balance	889721	761536
(d) Short-term loans and advances	37542603	31108100
(e) Other current assets	0	1457125
	42160071	39315885
Total (1+2)	66256141	64898916



Place : Bangalore
Date : 30.05.2017

(Vivek Gupta) (Jawahar Lal Agarwal) (Kratika Agarwal) (Gaurav Srivastava)
 Mg. Director Director CFO Company Secretary

JLA INFRVILLE SHOPPERS LTD

(CIN- L52390KA2013PLC071372)

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Statement of Profit and Loss (Standalone)

Particulars	For the six month ended on 31 March, 2017	For the preceding six month ended on 30 September, 2016	For the Corresponding six months ended on 31 March, 2016	For the Year ended 31 March, 2017	For the Year ended 31 March 2016
	Unaudited	Unaudited	Unaudited	Audited	Audited
A CONTINUING OPERATION					
1 Revenue From Operations					
a) Net Sales /Income from operation(net of excise duty)	9,531,546	18612404	8378435	28,143,950	33937352
b) Other operating Income	3200000	0	2400000	3200000	2400000
2 Total revenue (1+2)	12731546	18612404	10778435	31343950	36337352
3 Expenses					
(a) Cost of Material consumed	0	0	0	0	0
(b) Purchases of Traded Goods	7314201	15324079	7033437	22638280	28101128
(c) Changes in Inventories of traded Goods	3984701	-1976734	2581452	2007967	753676
(d) Employee Benefits Expenses	1193800	683400	767500	1877200	1496117
(e) Depreciation and Amortisation Expenses	262448	265336	365939	527784	559875
(f) Other Expenses	-529419	4820256	314832	4290837	6268030
Total Expenses	12225731	19116337	11063160	31342068	37178826
Profit / loss Before other income ,finance cost and Exceptional and Extraordinary Items and Tax (2-3)	505815	-503933	-284725	1882	-841474
5 Other Income	803395	595963	1667306	1399358	2826728
6 Profit/loss from ordinary activity before finance cost , exceptional items and tax	1309210	92030	1382581	1401240	1985254
7 Finance cost	222505	131779	0	354284	0
8 Profit/loss from ordinary activity before exceptional items and tax	1086705	-39749	1382581	1046956	1985254
9 Profit / Loss Before Tax (7+8)	1086705	-39749	1382581	1046956	1985254
10 Tax Expenses					
(a) Current Tax expenses for Current Year (Tax Provisions)	220000	0	203869	220000	-60000
(b) (Less): Mat Credit (where applicable)	0	0	0	0	0
(c) Current tax Expenses relating to Prior Years	0	0	0	0	0
(d) Net Current Tax Expenses	220000	0	203869	220000	-60000
(e) Deferred Tax Provision	201537	0	957100	201537	957100
11 Profit / Loss from Continuing Oprations (9+10)	665168	-39749	2543550	625419	2882354
B DISCONTINUING OPERATION	N.A	N.A	N.A	N.A	N.A
12 Earnings Per Share (of 10/- each) : (Not Auualsed)					
(a) Basic					
(i) Continuing Operations	0.10	-0.001	0.52	0.10	-0.41
(ii) Total Operations	0.10	-0.001	-0.57	0.10	-0.41
13 Public Shareholding					
Number Of Shares	4806000	4806000	4806000	4806000	4806000
Percentage of Shareholding	74.05	74.05	74.05	74.05	74.05
14 Promoter & Promoter Grup Shareholding					
a) Pledged/Encumbered					
Number of Shares	0	0	0	0	0
Percentage of Shares (as % of Total Shareholding of Promoter & Promoter Group)	0	0	0	0	0
Percentage of Shares (as % of Total Shareholding Capital of the Company)	0	0	0	0	0
b) Non-Encumbered					
Number of Shares	1684000	1684000	1684000	1684000	1684000
Percentage of Shares (as % of Total Shareholding of Promoter & Promoter Group)	100	100	100	100	100
Percentage of Shares (as % of Total Shareholding Capital of the Company)	25.95	25.95	25.95	25.95	25.95

[Signature]

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Notes to Standalone Results

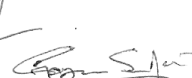
- 1 The results were reviewed by the Audit Committee and approval by the Board of Directors at their meeting held on May 30, 2017.
- 2 Figures for the half year ended March 31, 2017 and March 31, 2016 are the balancing figures between the Audited figures in respect of the full financial year and the reviewed figures up to the end of first half of the relevant financial year.
- 3 Previous period/year figures have been recast/re-grouped to conform to the current period's presentation.

Place : Bangalore
Date : 30.05.2017


(Vivek Gupta)
Mg. Director


(Jawahar Lal Agarwal)
Director


(Kratika Agarwal)
CFO


(Gaurav Srivastava)
Company Secretary