HIMALYA REALTY DEVELOPERS PRIVATE LIMITED
REGD OFFICE - MAJHAUWAN, NEAR BANDH, ARRAH, BHOJPUR - 802301 (BIHAR)
BALANCE SHEET AS AT 31ST MARCH, 2017

[Amount in ₹]

PARTICULARS	NOTE NO.	As at March 31st, 2017
I. EQUITY AND LIABILITIES:		
1. Shareholders' Funds		
i. Share Capital	6	300,000.00
ii. Reserves and Surplus	7	(494,917.00)
iii. Money Received Against Share Warrants		-
2. Share Application Money Pending Allotment		-
3. Non-Current Liabilities		
i. Long-term Borrowings	8	1,108,706.00
ii. Deferred Tax Liabilities (Net)	9	-
iii. Other Long term Liabilities	10	-
iv. Long-term Provision	11	-
4. Current Liabilities		
i. Short-term Borrowings	12	-
ii. Trade Payables	13	-
iii. Other Current Liabilities	14	165,011.58
iv. Short-term Provisions	15	31,000.00
TOTAL		1,109,800.58
II. ASSETS.		
1. Non-Current Assets		
i. Fixed Assets		
a. Tangible Assets	16	102,655.00
b. Intangible Assets		-
c. Capital Work-in-Progress		-
d. Intangible Assets under Development		-
ii. Non-Current Investments	17	-
iii. Deferred Tax Assets (Net)	18	-
iv. Long-term Loans and Advances	19	-
v. Other Non-Current Assets	20	-
2. Current Assets		
i. Current Investments	21	-
ii. Inventories	22	794,795.00
iii. Trade Receivables	23	-
iv. Cash and Cash Equivalents	24	212,350.58
v. Short Term Loans and Advances	25	-
vi. Other Current Assets	26	-
TOTAL		1,109,800.58

The accompanying notes form an integral part of the Financial Statements. (Note No. 1 to 35)

As per our report attached

For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
FRN No - 006329C

(CA. Sanjay K. Jha)
Managing Partner
Membership No. 075020

For HIMALYA REALTY DEVELOPERS PRIVATE LIMITED

Himalya Realty Developers Pvt Ltd
Santosh Kumar Pandey
M.D
Din-07105662
Managing Director
(SANTOSH KUMAR PANDEY)
DIN-07105662

Himalya Realty Developers Pvt Ltd
Sanjiv Kumar Garg
Director
Din-07499312
(SANJIV KUMAR GARG)
DIN- 07499312

PLACE: PATNA
DATE: August 17th, 2017

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HIMALYA REALTY DEVELOPERS PRIVATE LIMITED
REGD OFFICE - MAJHAUWAN, NEAR BANDH, ARRAH, BHOJPUR - 802301 (BIHAR)
Cash Flow Statement for the Period Ended 31st March, 2017
(Pursuant to AS - 3) Indirect Method

(Amount in Rs.)

PARTICULARS	For the Period ended 31st March, 2017
A. CASH FLOW FROM OPERATING ACTIVITIES :	
Net Profit/ (Loss) Before Tax and Extraordinary Items	(494,917.00)
Adjustments For:	
Depreciation	49,249.00
Financial costs	5,750.00
Operating Profit/(Loss) Before Working Capital Changes	(439,918.00)
Adjustments For :	
(Increase)/ Decrease in Inventories	(794,795.00)
(Increase)/ Decrease in Advances	-
(Increase)/ Decrease in Short-term Loans and Advances	-
(Increase)/ Decrease in Other Current Assets	-
(Decrease)/ Increase in Trade Payables	-
(Decrease)/ Increase in Provision & Other Current Liabilities	165,011.58
Decrease/ (Increase) in Loans and Advances	31,000.00
Cash Generated from operations	(1,038,701.42)
Income Tax Paid (Including interest thereon)	-
Net Cash From Operating Activities (A)	(1,038,701.42)
B. CASH FLOW FROM INVESTING ACTIVITIES :	
Fixed Assets Purchase	(151,904.00)
Long Term Investment	-
Securities Premium	-
Net Cash Generated from Investing Activities (B)	(151,904.00)
C. CASH FLOW FROM FINANCING ACTIVITIES :	
Paid up Share Capital	300,000.00
Security Preminum	-
Financial costs	(5,750.00)
Loans taken	1,108,706.00
Net Cash Generated from Financing Activities (C)	1,402,956.00
Closing Cash And Cash Equivalents (A+B+C)	212,350.58
Cash And Cash Equivalents- Opening Balance	-
Cash And Cash Equivalents- Closing Balance *	212,350.58
Cash and Cash Equivalents comprise:	
Cash in hand	
In Local Currency	7,139.00
Balance with Scheduled Banks	
In Current Accounts	205,211.58
In Fixed Deposit Accounts*	-

Notes:
1. Figures in brackets indicate cash outgo except for items considered separately.
2. The Significant Accounting Policies and Notes to the Accounts forms an integral part of the Cash Flow Statement

For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
FRN No - 006329C

(CA. Sanjay K. Jha)
Managing Partner
Membership No. 075020

PLACE: PATNA
DATE: August 17th, 2017

For HIMALYA REALTY DEVELOPERS PRIVATE LIMITED

Santosh Kumar Pandey
Managing Director
DIN-07105662

Himalya Realty Developers Pvt. Ltd.

Sanjiv Kumar Garg
Director
DIN- 07499312

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Notes to Accounts

GENERAL INSTRUCTIONS FOR PREPARATION OF BALANCE SHEET

Note

1 An asset shall be classified as current when it satisfies any of the following criteria:—
(a) it is expected to be realised in, or is intended for sale or consumption in, the company's normal operating cycle;
(b) it is held primarily for the purpose of being traded
(c) it is expected to be realised within twelve months after the reporting date; or
(d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date

All other assets shall be classified as non-current.

2 *An operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Where the normal operating cycle cannot be identified, it is assumed to have a duration of twelve months.*

3 A liability shall be classified as current when it satisfies any of the following criteria:—
(a) it is expected to be settled in the company's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is due to be settled within twelve months after the reporting date; or
(d) the company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.
All other liabilities shall be classified as non-current.

4 *A receivable shall be classified as a "trade receivable" if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business.*

5 *A payable shall be classified as a "trade payable" if it is in respect of the amount due on account of goods purchased or services received in the normal course of business.*

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