0612-2231620 | 0612-2214085
9431003698 | 8709621101
www.caskjha.com | skjapatna@gmail.com

SANJAY KUMAR JHA & ASSOCIATES
CHARTERED ACCOUNTANTS

AUDIT REPORT ON STATEMENT OF ACCOUNTS

To,
HIMALYA REALTY DEVELOPERS PRIVATE LIMITED
REGD OFFICE - MAJHAUWAN, NEAR BANDH, ARRAH, BHOJPUR - 802301 [BIHAR]

SUBJECT: Report on Statement of Accounts on project fund utilization and withdrawal by HIMALYA REALTY DEVELOPERS PRIVATE LIMITED, hereinafter referred to as the "Promoter", for the Period 01st January, 2019 to 31st March, 2019 with respect to the Project bearing Bihar **RERA Application Number RERAP42201800152-2**

This certificate is issued in accordance with the provisions of the Real Estate (Regulation and Development) Act, 2016 read along with The Bihar Real Estate (Regulation and Development) (Registration of Real Estate Projects, Registration of Real Estate Agents, Rates of Interest and Disclosures on Website) Rules, 2017.

We have obtained all necessary information and explanation from the Promoter, during the course of our audit, which in our opinion are necessary for the purpose of this certificate.

We hereby confirm that we have examined the prescribed registers, books and documents and the relevant records of the Promoter for the financial period from 01st January, 2019 to 31st March, 2019 and hereby certify that:

i. The Promoter has completed **18%** of the project titled **Himalya Paradise** bearing Bihar **RERA Application.No RERAP42201800152-2** located at **Buxar.**
ii. Amount collected during the period in question for this project is **Rs. 7,82,588.42/-** and amounts collected till date is **Rs. 76,45,240.32/-**
iii. Amount withdrawn during the period in question for this project is **Rs. 8,07,164.22/-** and amount withdrawn till date is **Rs.74,15,373.02/-**

We certify that the Promoter has utilized the amounts collected for project only for that project and the withdrawal from the designated bank account(s) of the said project has been in accordance with the proportion to the percentage of completion of the project.

For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
FRN- 006329C

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

PATNA
DATE: 29th April, 2019

0612-2231820 | 0612-2214085
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SANJAY KUMAR JHA & ASSOCIATES
CHARTERED ACCOUNTANTs

AUDIT REPORT ON STATEMENT OF ACCOUNTS

To,
HIMALYA REALTY DEVELOPERS PRIVATE LIMITED
REGD OFFICE - MAJHAUWAN, NEAR BANDH, ARRAH, BHOJPUR - 802301 [BIHAR]

SUBJECT: Report on Statement of Accounts on project fund utilization and withdrawal by HIMALYA REALTY DEVELOPERS PRIVATE LIMITED, hereinafter referred to as the "Promoter", for the Period 01st January, 2019 to 31st March, 2019 with respect to the Project bearing Bihar **RERA Application Number RERAP42201800152-2**

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We certify that the Promoter has utilized the amounts collected for project only for that project and the withdrawal from the designated bank account(s) of the said project has been in accordance with the proportion to the percentage of completion of the project.

For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
FRN- 006329C

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

PATNA
DATE: 29th April, 2019

HIMALYA REALTY DEVELOPERS PRIVATE LIMITED
REGD OFFICE - MAJHAUWAN, NEAR BANDH, ARRAH, BHOJPUR - 802301 [BIHAR]
BALANCE SHEET AS AT 31ST MARCH, 2019

(Amount in ₹)

PARTICULARS	NOTE NO.	As at March 31st, 2019	As at December 31st, 2018
I. EQUITY AND LIABILITIES:			
1. Shareholders' Funds			
i. Share Capital	6	3,00,000.00	3,00,000.00
ii. Reserves and Surplus	7	(26,96,832.11)	(24,71,215.37)
iii. Money Received Against Share Warrants		-	-
2. Share Application Money Pending Allotment		-	
3. Non-Current Liabilities			
i. Long-term Borrowings	8	15,91,808.00	12,89,308.00
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	3,55,721.00	3,17,500.00
iii. Other Current Liabilities	14	79,87,240.32	71,19,151.90
iv. Short-term Provisions	15	97,760.00	62,000.00
TOTAL		76,35,697.21	66,16,744.53
II. ASSETS:			
1. Non-Current Assets			
i. Fixed Assets			
a. Tangible Assets	16	2,79,392.00	2,94,309.00
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	64,56,119.00	57,79,302.00
iii. Trade Receivables	23	-	-
iv. Cash and Cash Equivalents	24	2,32,512.21	2,54,878.01
v. Short Term Loans and Advances	25	6,57,674.00	2,78,255.52
vi. Other Current Assets	26	10,000.00	10,000.00
TOTAL		76,35,697.21	66,16,744.53

The accompanying notes form an integral part of the Financial Statements. (Note No. 1 to 34)
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

Managing Director
(SANTOSH KUMAR PANDEY)
DIN-07105662

Director
(SANJAY KUMAR GARG)
DIN- 07499312

PLACE: PATNA
DATE: April 29th, 2019

IIMALYA REALTY DEVELOPERS PRIVATE LIMITED
EGD OFFICE - MAJHAUWAN, NEAR BANDH, ARRAH, BHOJPUR - 802301 [BIHAR]
TATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2019

[Amount in Rs.]

	PARTICULARS	NOTE NO.	For the Period ended March 31st, 2019	For the Period ended December 31st, 2018
	Revenue from Operations	27	-	
	Other Income	28	12,510.00	
I.	Total Revenue [I + II]		12,510.00	
V.	Expenses:			
	i. Cost of Operation	29	-	-
	ii. Employee Benefits Expenses	30	33,000.00	73,050.00
	iii. Finance Costs	31	4,607.80	4,465.80
	iv. Depreciation and Amortization Expense		18,017.00	19,535.00
	v. Other Expenses	32	1,82,501.94	1,78,042.00
	Total Expenses [i + ii + iii + iv + v + vi]		2,38,126.74	2,75,092.80
.	Profit before Exceptional and Extraordinary Items and Tax [III - IV]		(2,25,616.74)	(2,75,092.80)
I.	Exceptional Items		-	-
II.	Profit before Extraordinary Items and Tax [V - VI]		(2,25,616.74)	(2,75,092.80)
III.	Extraordinary Items		-	-
X.	Profit before Tax [VII - VIII]		(2,25,616.74)	(2,75,092.80)
.	Tax Expense:			
	i. Current Tax		-	-
	ii. Deferred Tax		-	
I.	Profit/(Loss) for the period from continuing operations [IX-X]		(2,25,616.74)	(2,75,092.80)
II.	Profit/(Loss) from discontinuing operations		-	
III.	Tax expenses of discounting operations		-	-
IV.	Profit/(Loss) from discontinuing operations (after tax) [XII-XIII]		-	-
V.	Profit/(Loss) for the period [XI-XIV]		(2,25,616.74)	(2,75,092.80)
VI.	Earning per equity share			
	i. Basic		(75.21)	(91.70)
	ii. Diluted		(75.21)	(91.70)

he accompanying notes form an integral part of the Financial Statements. (Note No. 1 to 34)
s 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

Managing Director
(SANTOSH KUMAR PANDEY)
DIN-07105662

Director
(SANJIV KUMAR GARG)
DIN- 07499312

LACE: PATNA
ATE: April 29th, 2019

HIMALYA REALTY DEVELOPERS PRIVATE LIMITED
REGD OFFICE - MAJHAUWAN, NEAR BANDH, ARRAH, BHOJPUR - 802301 [BIHAR]
Cash Flow Statement for the Period Ended March 31st, 2019
(Pursuant to AS - 3) Indirect Method

(Amount in Rs.)

PARTICULARS	For the Period ended March 31st, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES :	
Net Profit/ (Loss) Before Tax and Extraordinary Items	(2,25,616.74)
Adjustments For:	
Depreciation	18,017.00
Financial costs	4,607.80
Operating Profit/(Loss) Before Working Capital Changes	(2,02,991.94)
Adjustments For :	
(Increase)/ Decrease in Inventories	(6,76,817.00)
(Increase)/ Decrease in Advances	-
(Increase)/ Decrease in Short-term Loans and Advances	-
(Increase)/ Decrease in Other Current Assets	(3,79,418.48)
(Decrease)/ Increase in Trade Payables	38,221.00
(Decrease)/ Increase in Provision & Other Current Liabilities	8,68,088.42
Decrease/ (Increase) in Loans and Advances	35,760.00
Cash Generated from operations	(3,17,158.00)
Income Tax Paid (Including interest thereon)	-
Net Cash From Operating Activities (A)	(3,17,158.00)
B. CASH FLOW FROM INVESTING ACTIVITIES :	
Fixed Assets Purchase	(3,100.00)
Long Term Investment	-
Sale Assets Purchase	-
Net Cash Generated from Investing Activities (B)	(3,100.00)
C. CASH FLOW FROM FINANCING ACTIVITIES :	
Paid up Share Capital	
Security Preminum	
Financial costs	(4,607.80)
Loans taken	3,02,500.00
Net Cash Generated from Financing Activities (C)	2,97,892.20
Closing Cash And Cash Equivalents (A+B+C)	(22,365.80)
Cash And Cash Equivalents- Opening Balance	2,54,878.01
Cash And Cash Equivalents- Closing Balance *	2,32,512.21
Cash and Cash Equivalents comprise	
Cash in hand	
In Local Currency	2,646.00
Balance with Scheduled Banks	
In Current Accounts	2,29,866.21
In Fixed Deposit Accounts*	

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.





HIMALYA REALTY DEVELOPERS PRIVATE LIMITED

NOTE NO. 6 :SHARE CAPITAL

(Amount in Rs.)

Class of Shares		Face value of one share	Authorized Capita		Issued, Subscribed & Fully Paid Up	
			Total No. of Shares	Total Value	Total No. of Shares	Total Value
Equity Shares	As at 31St March, 2019	Rs. 100	5,000.00	5,00,000.00	3,000.00	3,00,000.00
	As at 30th December, 2019	Rs. 100	5,000.00	5,00,000.00	3,000.00	3,00,000.00

(a) The Company has one class of equity share having face value of Rs. 100 each issued. As the company is a private limited company within the meaning of the companies act, 2013, there is restriction on the right to transfer its shares and accordingly the members of the company do not have right to transfer the share held by them to any person, other than any other members of the company, or any one of his relatives where he transfers all his shares to such relative, except with the sanction of the board of directors.

(b) The details of Shareholders holding more than 5% shares :

S.no	Name of the Shareholders	No. Of Shares As at December 31st, 2018	No. Of Shares As at March 31st, 2019	As at December 31st, 2018		As at March 31st, 2019	
				No. of Shares	% held	No. of Shares	% held
1	SANTOSH KUMAR PANDEY	1200	1200	40.00%		40.00%	
2	SANJIV KUMAR GARG	1200	1200	40.00%		40.00%	
3	SANTOSH KUMAR TIWARI	600	600	20.00%		20.00%	

NOTE NO. 7 :RESERVE AND SURPLUS

(Amount in Rs.)

Particulars	As at December 31st, 2018	Additions	Deductions	As at March 31st, 2019
Profit & Loss A/c	(24,71,215.37)	(2,25,616.74)	-	(26,96,832.11)
	(24,71,215.37)	(2,25,616.74)		(26,96,832.11)

NOTE NO. 8 : LONG-TERM BORROWINGS

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
i. Unsecured Loan from Directors		
As per Last A/c	9,32,308.00	9,32,308.00
Add: Addition	2,00,500.00	-
Less: Repayment	-	-
	11,32,808.00	9,32,308.00
ii. Unsecured Loan from Friend & Relatives		
As per Last A/c	3,57,000.00	3,57,000.00
Add: Addition	1,02,000.00	-
Less: Repayment	-	-
	4,59,000.00	3,57,000.00
	15,91,808.00	12,89,308.00

NOTE NO. 9 : DEFERRED TAX LIABLITIES

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	-
	-	-

NOTE NO. 10 : OTHER LONG TERM LIABILITIES

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	-

NOTE NO. 11 : LONG TERM PROVISION

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	

NOTE NO. 12 : SHORT TERM BORROWINGS

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	
	-	-

NOTE NO. 13 : TRADE PAYBLES

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
Sundry Payables	3,55,721.00	3,17,500.00
	3,55,721.00	3,17,500.00

NOTE NO. 14 : OTHER CURRENT LIABILITIES

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
-Customer Advances	76,45,240.32	68,62,651.90
-Car Rent Payable	3,42,000.00	2,56,500.00
	79,87,240.32	71,19,151.90

NOTE NO. 15 : SHORT-TERM PROVISION

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
- Audit Fee Payable	45,000.00	30,000.00
- Accounting Charges Payable	36,000.00	24,000.00
- Filing Charges Payable	16,760.00	8,000.00
	97,760.00	62,000.00

HIMALYA REALTY DEVELOPERS PRIVATE LIMITED

REGD OFFICE - MAJHAUWAN, NEAR BANDH, ARRAH, BHOJPUR - 802301 (BIHAR)

Note 16 : Tangible assets

Amount (in Rs.)

Particular	Original Cost (Rs)	Dep. charged upto 31.12.2018	WDV as on 01.01.2019	Life as per Co. Act, 2013 in Years	Life as per Co. Act, 2013 in Days	Life Used till 31.12.2018 days	Life Used till 31.12.2018 in years	Remaining Life	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Days Used during the period	Amt Written off from P/L A/c	Dep for the Period 01-01-2019 to 31-03-2019	WDV as on 31st March 2019
Furniture & Fittings	95,979.00	53,101.00	42,878.00	10	3,650.00	911.00	2.50	7.50	4,799.00	91,180	25.31%	89	-	2,646.00	40,232.00
Battery & Inverter	18,500.00	10,121.00	8,379.00	10	3,650.00	846.00	2.32	7.68	925.00	17,575	24.94%	89	-	510.00	7,869.00
Electrical Fittings	18,725.00	10,189.00	8,536.00	10	3,650.00	815.00	2.23	7.77	936.00	17,789	24.77%	89	-	516.00	8,020.00
Wall Watch	700.00	380.00	320.00	10	3,650.00	808.00	2.21	7.79	35.00	665	24.74%	89	-	19.00	301.00
Computer	11,000.00	9,909.00	1,091.00	3	1,095.00	804.00	2.20	0.80	550.00	10,450	57.65%	89	-	153.00	938.00
Printer	7,000.00	7,000.00	-	-	-	-	-	-	-	-	0.00%	89	-	-	-
Printer	5,400.00	3,299.00	2,101.00	3	1,095.00	467.00	1.28	1.72	270.00	5,130	68.65%	89	-	357.00	1,744.00
Computer and Printer	25,000.00	15,120.00	9,880.00	3	1,095.00	461.00	1.26	1.74	1,250.00	23,750	69.58%	89	-	1,676.00	8,204.00
Motor Cycle	85,000.00	9,754.00	75,246.00	10	3,650.00	442.00	1.21	8.79	1,750.00	33,250	26.29%	89	-	1,612.00	23,634.00
Cooler & Fan	7,000.00	1,293.00	5,707.00	10	3,650.00	281.00	0.77	9.23	350.00	6,650	26.30%	89	-	363.00	5,344.00
Vibrator Machine	7,600.00	991.00	6,609.00	15	5,475.00	278.00	0.76	14.24	380.00	7,220	18.17%	89	-	293.00	6,316.00
Generator	75,000.00	7,166.00	67,834.00	15	5,475.00	200.00	0.55	14.45	3,750.00	71,250	18.15%	89	-	3,003.00	64,831.00
Motor Cycle	27,000.00	2,579.00	24,421.00	15	5,475.00	200.00	0.55	14.45	1,350.00	25,650	18.15%	89	-	1,081.00	23,340.00
Mixture Machine	55,000.00	5,254.00	49,746.00	15	5,475.00	200.00	0.55	14.45	2,750.00	52,250	18.15%	89	-	2,202.00	47,544.00
Motor Vehicle	24,000.00	2,315.00	21,685.00	15	5,475.00	202.00	0.55	14.45	1,200.00	22,800	18.16%	89	-	960.00	20,725.00
Router	4,800.00	426.00	4,374.00	15	5,475.00	185.00	0.51	14.49	240.00	4,560	18.15%	89	-	194.00	4,180.00
Computer	18,000.00	5,158.00	12,842.00	3	1,095.00	181.00	0.50	2.50	900.00	17,100	65.41%	89	-	2,048.00	10,794.00
H D Camera	1,900.00	18.00	1,882.00	10	3,650.00	15.00	0.04	9.96	95.00	1,805	25.91%	103	-	138.00	1,744.00
UPS Battery	800.00	22.00	778.00	10	3,650.00	40.00	0.11	9.89	40.00	760	25.92%	128	-	71.00	707.00
UPS Battery	800.00	-	-	10	3,650.00	-	-	10.00	40.00	760	25.89%	128	-	73.00	727.00
DVD Player	2,300.00	-	-	15	5,475.00	-	-	15.00	115.00	2,185	18.10%	89	-	102.00	2,198.00
Total Assets	**4,41,504.00**	**1,44,095.00**	**2,94,309.00**						**21,725.00**	**4,12,779.00**			**-**	**18,017.00**	**2,79,392.00**

HIMALYA REALTY DEVELOPERS PRIVATE LIMITED

NOTE NO. 17: NON-CURRENT INVESTMENT

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	

NOTE NO. 18 : DEFERRED TAX ASSETS

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	-

NOTE NO. 19 : LONG TERM LOAN & ADVANCES

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	-

NOTE NO. 20 :OTHER NON CURRENT ASSETS

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	-

NOTE NO. 21 :CURRENT INVESTMENT

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	-

NOTE NO. 22 :INVENTORIES

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
Work in Progress	63,67,219.00	57,79,302.00
Material in Stock	88,900.00	-
	64,56,119.00	57,79,302.00

NOTE NO. 23 :TRADE RECEIVABLES

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
	-	

NOTE NO. 24: CASH AND CASH EQUIVALENTS

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
- Cash in Hand	2,646.00	456.00
- Cash at Bank	2,29,866.21	2,54,422.01
	2,32,512.21	2,54,878.01

NOTE NO. 25 : SHORT-TERM LOANS & ADVANCES

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
- GST Input Tax Credit	6,57,674.00	2,68,342.00
- TDS	-	10,063.52
As per Last A/c	10,063.52	-
Less: Refund & Adjusted During the Year	10,063.00	
Less: Rounded Off	0.52	
	6,57,674.00	2,78,215.52

NOTE NO. 26: OTHER CURRENT ASSETS

(Amount in Rs.)

Particulars	As at March 31st, 2019	As at December 31st, 2018
Advance to Loyola Employee	10,000.00	10,000.00
	10,000.00	10,000.00

HIMALYA REALTY DEVELOPERS PRIVATE LIMITED

NOTE NO. 27 : REVENUE FORM OPERATIONS

(Amount in Rs.)

Particulars	For the Period ended March 31st, 2019	For the Period ended December 31st, 2018
Gross Receipts Form Sale	-	

NOTE NO. 28 : OTHER INCOME

(Amount in Rs.)

Particulars	For the Period ended March 31st, 2019	For the Period ended December 31st, 2018
a. Interest On Refund of Income Tax	110.00	
b. Profit Against Plot Cancellation	12,400.00	
	12,510.00	

NOTE NO. 29: OPERATIONAL EXPENSES

(Amount in Rs.)

Particulars	For the Period ended March 31st, 2019	For the Period ended December 31st, 2018
Cost of Operation:		
Purchases & Direct Expenses		
Opening Work in Progress	57,79,302.00	49,57,874.00
Add: Cost of Works	6,76,817.00	8,21,428.00
TOTAL	64,56,119.00	57,79,302.00
Less: Work in Progress : (As Valued & Certified)	63,67,219.00	57,79,302.00
Material in Stock	88,900.00	

NOTE NO. 30 : EMPLOYEE BENEFIT EXPENSES

(Amount in Rs.)

Particulars	For the Period ended March 31st, 2019	For the Period ended December 31st, 2018
- Salary & Wages	33,000.00	43,050.00
- Staff Welfare Expenses		
Directors Remuneration	-	30,000.00
	33,000.00	73,050.00

NOTE NO. 31 : FINANCIAL CHARGES

[Amount in Rs.]

Particulars	For the Period ended March 31st, 2019	For the Period ended December 31st, 2018
Bank Charges	2,607.80	4,465.80
Interest on Unsecured Loan	2,000.00	
	4,607.80	4,465.80

NOTE NO. 32: OTHER EXPENSES

[Amount in Rs.]

Particulars	For the Period ended March 31st, 2019	For the Period ended December 31st, 2018
- Power & Fuel Expenses	11,725.00	25,724.00
- Commission Expenses	7,563.00	
- Accounting Charges	12,000.00	
- Audit Fees	15,000.00	
- Filing Charges	4,000.00	
- Misc. Expenses	2,538.94	
- Site Visit Expenses	-	20,039.00
- Office Expenses	105.00	4,720.00
- Office Rent	25,500.00	35,500.00
- Car Rent	85,500.00	81,000.00
Legal Fee	-	920.00
- Gift Expenses	-	800.00
- GST Late Fee	4,760.00	369.00
Printing & Stationary	-	1,720.00
- Travelling Expesnes	2,500.00	
- Water Expenses	1,500.00	1,740.00
- Petty Cash Expenses	5,250.00	4,500.00
- Repair & maintenance	4,300.00	
- Telephone & Mobile	-	800.00
- Newspaper & Periodicals	260.00	210.00
	1,82,501.94	1,78,042.00

NOTE NO. 33: FOREIGN CURRENCY TRANSANCTION

No foreign currency transanction taken place during the year.

NOTE NO. 34: a. Related Party Disclosure.

(A) Name of Related Parties and Description of Relationship:

i. Key Management Personnel : SANTOSH KUMAR PANDEY
SANJIV KUMAR GARG
SANTOSH KUMAR TIWARI

ii. Enterpses where significant influence thereon. :

iii. Other persons where siginificant influence thereon. :

(B) Transactions with related parties in the normal course of business:

Nature of Transanction	For the Period ended March 31st, 2019	For the Period ended December 31st, 2018
i. Enterprises where significant influence thereon:		
a. Loan Taken	-	-
b. Loan Repayment	-	-
c. Loan Given	-	-
ii. Key Management Personnel: Unsecured Loan from Directors	11,32,808.00	9,32,308.00
iii. Other persons where siginificant influence thereon.		
a. Loan Taken	-	-
b. Loan Repayment	-	-
c. Loan Given	-	

(C) Balances outstanding with related parties:

Nature of Transanction	For the Period ended March 31st, 2019	For the Period ended December 31st, 2018
i. Enterpses where significant influence thereon.		
a. Unsecured Loan (Long-term)	-	-
b. Unsecured Loan (Short-term)	-	-
ii. Unsecured Laon from Directors	-	
iii. Other persons where siginificant influence thereon	-	-

b. Disclosure as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006.
The company has not received any intimation from "suppliers" regarding status under the Micro, Small and Medium Enterprises Development Act 2006 and hence disclosures, if any, relating to amount unpaid as at the year end together with the interest paid/payable as required under the said act have not been furnished.

c. Previous year's figures have been re-arranged and re-grouped whenever considered necessary.

For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants
FRN No.-006329C
(CA. Sanjay K. Jha)
Managing Partner
Membership No. 075020

PLACE: PATNA
DATE: April 29th, 2019

For HIMALYA REALTY DEVELOPERS PRIVATE LIMITED

Managing Director
(SANTOSH KUMAR PANDEY)
DIN-07105662

Director
(SANJIV KUMAR GARG)
DIN- 07499312