APARNA ARCHITECT PRIVATE LIMITED

Balance Sheet as at 31st March, 2020

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
Share Capital	1	400,000.00	400,000.00
Reserves and Surplus	2	38,939,089.22	20,936,601.27
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
Long-term borrowings	3	(40,000,414.50)	(10,942,792.00)
(4) Current Liabilities			
Trade payables		3,781,472.00	4,667,327.00
Other current liabilities	4	19,050,117.42	11,978,214.00
Short-term provisions	5	6,195,525.77	3,649,926.91
Total		**28,365,789.91**	30,689,277.18
II.Assets			
(1) Non-current assets			
Fixed assets			
Tangible assets	6	4,377.00	16,487.00
Deferred tax assets (net)		4,432.71	4,201.96
Long term loans and advances	7	3,700,000.00	3,700,000.00
(2) Current assets			
Inventories	8	17,975,110.55	12,048,180.66
Cash and cash equivalents	9	833,082.25	1,308,205.56
Other current assets	10	5,848,787.40	13,612,201.99
Total		**28,365,789.91**	30,689,277.17

the accompanying notes are an integral part of the financial statement

for **C.Bhattacharjee & Co**
Chartered Accountants
firm registration number 002109C
UDIN: 21006303AAAAAE6295

C. BHATTACHARJEE & CO. FRN-002109C CHARTERED ACCOUNTANTS

CA C Bhattacharjee
(Partner)
MNo : 006303
Date: 08/12/2020
Place: Patna

Director

Director

APARNA ARCHITECT PRIVATE LIMITED

Notes forming part of the Financial Statements for the Financial Year 2019-20

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Note 1: Share Capital		
Authorized Share Capital		
10000 Equity Share Capital Of Rs. 100/- Each	**1,000,000.00**	**1,000,000.00**
Issued, Subscribed, Called Up & Paid Up		
4000 Equity Share Of Rs. 100/- Each Fully Paid Up For Cash	400,000.00	400,000.00
Total	**400,000.00**	**400,000.00**
Details of shareholders holding more than 5% shares		
Kamlesh Kumar Singh	**50%**	50%
Vinod Patel	**50%**	50%
Reconcilliation statement of issued subscribed and paid up capital		
Opening number of shares outstanding		
Kamlesh Kumar Singh	2,000	2,000
Vinod Patel	2,000	2,000
	4,000	4,000
Add: Shares Issued	-	-
Less: Share Bought Back	4,000	4,000
	-	-
Closing number of shares outstanding	**4,000**	**4,000**
Note 2: Reserve & Surplus		
Profit & Loss A/c		
As per Last A/c	20,936,601.27	10,681,362.12
Add: Profit during the year	18,002,487.96	10,255,239.14
	38,939,089.22	20,936,601.27
Less: Asset written off	-	-
Total	**38,939,089.22**	**20,936,601.27**
Note 3: Long Term Borrowing		
Loans and Advance from Related Parties		
(Unsecured)		
Kamlesh Kumar Singh	(26,621,170.50)	(6,413,100.00)
Ruby Sinha	100,000.00	100,000.00
Aparna Architect & Engicons Private Limited	(13,479,244.00)	(4,629,692.00)
Total	**(40,000,414.50)**	**(10,942,792.00)**
Note 4: Other Current Liabilities		
Advance from customers	18,890,268.42	11,843,520.00
Statutory dues payable	92,985.00	67,830.00
Service Tax on Directors Remuneration	11,864.00	11,864.00
Others	55,000.00	55,000.00
Total	**19,050,117.42**	**11,978,214.00**

C. BHATTACHARJEE & CO. CHARTERED ACCOUNTANTS FR 002100C

Kamlesh Kumar Singh

APARNA ARCHITECT PRIVATE LIMITED

Notes forming part of the Financial Statements for the Financial Year 2019-20

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
Note 5: Short Term Provisions			
Provision For Taxation		6,136,725.77	3,608,086.91
Audit Fee		58,800.00	41,840.00
	Total	**6,195,525.77**	**3,649,926.91**
Note 7: Long Term Loans and Advances			
Security Deposit (Unsecured)		3,700,000.00	3,700,000.00
	Total	**3,700,000.00**	**3,700,000.00**
Note 8: Inventory			
Closing stock		17,975,110.55	12,048,180.66
	Total	**17,975,110.55**	**12,048,180.66**
Note 9: Cash & Cash Equivalent			
Balances with Banks		346,938.12	692,727.24
Cash on hand		486,144.13	615,478.32
	Total	**833,082.25**	**1,308,205.56**
Note 10: Other Current Assets			
Expenses paid in advance		26,347.00	-
Advance to parties		2,146,466.00	5,031,506.00
Due from parties		2,908,744.70	2,610,434.70
Advance Tax		-	2,500,000.00
GST paid and Input tax Credit		767,229.70	3,470,261.29
	Total	**5,848,787.40**	**13,612,201.99**
Note 11: Revenue from Operation			
Flat Sale		31,325,775.00	39,479,600.00
	Total	**31,325,775.00**	**39,479,600.00**
Note 12: Cost of Material Consumed			
Construction and Site Expenses		3,045,149.00	2,638,259.40
Tiles		132,868.00	589,198.00
Gen Set		-	652,542.38
Cement		700,614.00	2,930,063.00
Iron & Steel		4,000,000.00	3,898,301.00
Sanitary Fittings		107,844.00	846,521.07
Electrical Fittings		450,825.65	1,732,100.57
Aluminium Fittings		-	808,476.00
Greel Works		103,502.00	-
	Total	**8,540,802.65**	**14,095,461.42**

C. BHATTACHARJEE & CO. CHARTERED ACCOUNTANTS FRN 302109C

Kamalesh Kumar