

INDRAPRASTHA HOUSING & ENTERPRISES PRIVATE LIMITED
BALANCE SHEET AS AT 31.03.2022

Figures are in Lakhs

S. N	PARTICULARS	NOTE NO.	Current reporting Period 31.03.2022	Previous reporting Period 31.03.2021
I	<u>EQUITY AND LIABILITIES</u>			
1	<u>SHAREHOLDERS FUNDS</u>			
	(a) Share Capital	3	15.00	15.00
	(b) Reserve and Surplus	4	54.62	51.16
			<u>69.62</u>	<u>66.16</u>
2	<u>NON-CURRENT LIABILITIES</u>			
	(a) Long Term Borrowings	5	77.35	52.22
	(b) Deferred Tax Liability (Net)	6	(0.05)	(0.06)
			<u>77.31</u>	<u>52.17</u>
3	<u>CURRENT LIABILITIES</u>			
	(a) Short Term Borrowings	7	22.74	-
	(b) Trade Payables	8	18.56	13.58
	(c) Other Current Liabilities	9	28.60	21.70
	(d) Short Term Provisions	10	3.74	2.58
			<u>73.64</u>	<u>37.87</u>
	TOTAL(1+2+3)		<u>220.57</u>	<u>156.19</u>
II	<u>ASSETS</u>			
1	<u>NON-CURRENT ASSETS</u>			
	(a) Fixed Assets			
	(i) Tangible Assets	11	3.94	3.97
			<u>3.94</u>	<u>3.97</u>
2	<u>CURRENT ASSETS</u>			
	(a) Inventories	12	174.74	101.67
	(c) Cash and Cash Equivalents	13	8.22	11.66
	(d) Short Term Loans and Advances	14	33.67	38.88
	(e) Other Current Assets	15	-	-
			<u>216.63</u>	<u>152.22</u>
	TOTAL(1+2)		<u>220.57</u>	<u>156.19</u>
	Corporate Information	1		
	Significant Accounting Policies	2		

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
Indraprastha Housing & Enterprises Pvt. Ltd. Indraprastha Housing & Enterprises Pvt. Ltd.

Poonam Sinha
DIRECTOR Director

[Signature]
DIRECTOR Director

In terms of our separate report annexed
For SINGHANIA AGRAWAL & Co.
Chartered Accountants
FRN No 005527C
UDIN: 22072510ARMDUI7871

[Signature]

PLACE: Budh Marg, Patna
DATED: 17th Day of August, 2022

CA S.C. Agrawal, M.No. 072510
Partner



INDRAPRASTHA HOUSING & ENTERPRISES PRIVATE LIMITED

NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2022

Figures are in Lakhs

NOTE NO.	S.N.	PARTICULARS	Current reporting Period 31.03.2022	Previous reporting Period 31.03.2021
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3 **SHARE CAPITAL:**

A **AUTHORISED:**

15000 Equity Shares of Rs 100/- each	15.00	15.00
Add: 5000 Equity Shares of Rs. 100/- each	5.00	-
20000 Equity Shares (Last Year 15000) of Rs 100/- each	20.00	15.00

B **ISSUED, SUBSCRIBED & PAID UP**

Shares at the beginning of the accounting period (15000 Shares of Rs. 100 each)	15.00	15.00
Addition During the year	-	-
Shares at the End of the Accounting Period	15.00	15.00

C **Terms and Rights attached to Equity Shares**

- The Company has only one class of Equity shares having a par value of Rs. 100/-. Each. Holder of equity shares is entitled to one vote per share.
- The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.
- During the Year Ended 31st March 2022 the amount of per share dividend recognized as distributions to equity shareholders was Rs. NIL (For 31st March 2021 was Rs. NIL)
- In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

- D Details of Shareholders Holding more than 5 % of the Company and share holding of the Promotor is attached as annexure 1 to this financial statement.

4 **RESERVE & SURPLUS:**

SURPLUS

At the beginning of the Accounting Period	51.16	42.53
Additions During the Year	3.47	8.62
(Balance in the Statement Of Profit & Loss A/C At the End of the Accounting Period	54.62	51.16
TOTAL	54.62	51.16

Indraprastha Housing & Enterprises Pvt. Ltd.

Poonam Sinha
Director

Indraprastha Housing & Enterprises Pvt. Ltd.

Nandu Kumar
Director



LONG TERM BORROWINGS**LOANS & ADVANCES FROM RELATED PARTIES**

-Unsecured

: Loan from Directors	29.43	15.43
: Loan from Relatives of Director	47.92	36.79
	<u>77.35</u>	<u>52.22</u>

6 DEFERRED TAX LIABILITIES (NET)

Brought Forward from Previous Reporting Period	(0.06)	(0.06)
Add: During the Year	0.01	0.01
	<u>(0.05)</u>	<u>(0.06)</u>

7 SHORT TERM BORROWING

Payable on Demand

OD Account from

Punjab and Sindh Bank

(Secured Against Hypothecation of Director's Property)

22.74	-
<u>22.74</u>	<u>-</u>

8 TRADE PAYABLES**a) CREDITORS OUTSTANDING FOR A PERIOD EXCEEDING ONE YEAR FROM THE DATE THEY ARE DUE**

-Construction Material Supplier

0.37 0.37

OTHER CREDITOR

-Construction Material Supplier

0.68 4.47

b) ADVANCE FROM CUSTOMERS

For Anishabad Project

- 3.09

For Kaushambi Bela Residency

2.86 -

For Land at Ranchi

14.65 5.65

18.56 13.58

9 OTHER CURRENT LIABILITIES

OTHER PAYABLES

: Liability for Expenses

28.60 21.70

28.60 21.70

10 SHORT-TERM PROVISIONS

OTHERS

: Provision for Income Tax

3.74 2.58

3.74 2.58

Indraprasitha Housing & Enterprises Pvt. Ltd.

Poonam Sinha
Director

Indraprasitha Housing & Enterprises Pvt. Ltd.

Nandhu Kumar
Director



INVENTORIES:

Kaushambi Bela Residency Deoghar Project
 Kashyap Apartment Phulwari Sharif Project
 Om Shanti Enclave Gaya Project

A	165.04	101.67
B	-	99.17
c	9.69	-
	174.74	200.84
	-	99.17
A+B+c	174.74	101.67

Less: Transferred to Profit and Loss Account

Total Cost of Project

13 CASH & CASH EQUIVALENTS :

a) BALANCE WITH BANKS

b) CASH ON HAND

6.47	9.76
1.75	1.90
8.22	11.66

14 SHORT TERM LOANS & ADVANCES:

Revenue to be received in cash or in kind

Receivable From Revenue Authorities

32.00	38.00
1.67	0.88
33.67	38.88

15 OTHER CURRENT ASSETS

Income Taken on Receipt basis on advance from customer

Add: During the Period

(Adjustable from total sale consideration)

Less: Adjusted with Total Sales Consideration

-	9.76
-	-
-	9.76
-	-

Indraprastha Housing & Enterprises Pvt. Ltd.

Poonam Sinha - Director



Indraprastha Housing & Enterprises Pvt. Ltd.

Nandh Kumar
 Director