

**TRIBHUWAN DEVELOPERS & CONSTRUCTION PVT. LTD.**

**BALANCE SHEET AS ON 31ST MARCH 2021**

| Particulars                                                                                 | Note | Figures as at the end of Current Reporting Period | Figures as at the end of Previous Reporting Period |
|---------------------------------------------------------------------------------------------|------|---------------------------------------------------|----------------------------------------------------|
| <b>I. EQUITY AND LIABILITIES</b>                                                            |      |                                                   |                                                    |
| <b>(1) Shareholders' Funds</b>                                                              |      |                                                   |                                                    |
| (a) Capital                                                                                 | A    | 2,60,950.00                                       | 2,60,950.00                                        |
| (b) Reserves and Surplus                                                                    | B    | (8,90,742.96)                                     | (23,50,947.91)                                     |
| <b>(2) Current Liabilities</b>                                                              |      |                                                   |                                                    |
| (a) Short-term borrowings from related parties                                              |      | 4,11,400.00                                       | 5,51,000.00                                        |
| (b) Trade Payables:                                                                         |      |                                                   |                                                    |
| (i) Total outstanding dues of micro enterprises and small enterprises                       |      |                                                   |                                                    |
| (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises |      | 17,87,851.94                                      | 84,88,934.90                                       |
| (a) Other current liabilities                                                               | C    | 10,10,90,697.80                                   | 4,59,62,385.80                                     |
| (b) Short-term provisions                                                                   | D    | 2,88,926.77                                       | 19,077.77                                          |
| <b>TOTAL</b>                                                                                |      | <b>10,29,49,083.55</b>                            | <b>5,29,31,400.56</b>                              |
| <b>II. ASSETS</b>                                                                           |      |                                                   |                                                    |
| <b>(1) Non-current assets</b>                                                               |      |                                                   |                                                    |
| (a) Property, Plant and Equipment                                                           |      |                                                   |                                                    |
| (i) Tangible assets                                                                         | E    | 78,794.62                                         | 91,888.80                                          |
| (b) Deferred tax assets (net)                                                               |      | 35,406.00                                         | 34,151.00                                          |
| (c) Long-term loans and advances                                                            | F    | 10,000.00                                         | 10,000.00                                          |
| <b>(2) Current assets</b>                                                                   |      |                                                   |                                                    |
| (a) Inventories                                                                             | G    | 8,35,93,525.04                                    | 4,27,10,394.75                                     |
| (b) Trade receivables                                                                       | H    | 2,85,000.00                                       | 18,54,173.00                                       |
| (c) Cash and cash equivalents                                                               | I    | 1,28,65,738.89                                    | 14,44,973.01                                       |
| (d) Short-term loans and advances                                                           | J    | 35,81,944.00                                      | 35,16,544.00                                       |
| (e) Other current assets                                                                    | K    | 24,98,675.00                                      | 32,69,276.00                                       |
| <b>Contingent Liabilities and Commitments</b>                                               |      |                                                   |                                                    |
| <b>TOTAL</b>                                                                                |      | <b>10,29,49,083.55</b>                            | <b>5,29,31,400.56</b>                              |

See accompanying notes to the financial statements

For: **TRIBHUWAN DEVELOPERS & CONSTRUCTION PVT. LTD.**

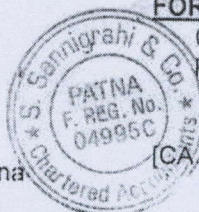
*[Signature]*  
[Director]  
*[Signature]*  
[Director]

Certified in terms of our separate report of even date.

**FOR : S. SANNIGRAHI & CO.**

Chartered Accountants

Firm Reg. No.: 04995C



Place : Patna

Date : 28.11.2021

*[Signature]*  
[CA Manish Kumar Chaurasia]  
PARTNER

Mem. No.: 408810

UDIN: 22408810AEVLAG9365

**TRIBHUWAN DEVELOPERS & CONSTRUCTION PVT. LTD.**

Notes forming part of the BALANCE SHEET as on 31st March, 2021  
and to be read in conjunction therewith

| Particulars                                                                                                                                                                                                 | Figures as at the end of Current Reporting Period |              | Figures as at the end of Previous Reporting Period |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|--------------|----------------------------------------------------|--------------|
| <b>Note - A</b>                                                                                                                                                                                             |                                                   |              |                                                    |              |
| <b>Details of Share Capital</b>                                                                                                                                                                             |                                                   |              |                                                    |              |
| AUTHORISED SHARE CAPITAL<br>(50,000 Equity Shares of Rs.10/- Each)                                                                                                                                          | 5,00,000.00                                       |              | 5,00,000.00                                        |              |
| ISSUED, SUBSCRIBED & PAID UP CAPITAL<br>(26,095 Equity Shares of Rs.10/- Each)                                                                                                                              | 2,60,950.00                                       |              | 2,60,950.00                                        |              |
|                                                                                                                                                                                                             | <b>2,60,950.00</b>                                |              | <b>2,60,950.00</b>                                 |              |
| (i) The Company has only one class of equity shares having a par value of Rs. 10 per share. Each Shareholder is eligible for one vote per share.                                                            |                                                   |              |                                                    |              |
| (ii) There is no changes in shareholding pattern during the reporting period.                                                                                                                               |                                                   |              |                                                    |              |
| (iii) The Company declares and pays dividends in Indian Rupees.                                                                                                                                             |                                                   |              |                                                    |              |
| (iv) In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion of their shareholding. |                                                   |              |                                                    |              |
| <b>Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company</b>                                                                                                   |                                                   |              |                                                    |              |
| Name of the Shareholder                                                                                                                                                                                     | As at 31st March, 2021                            |              | As at 31st March, 2020                             |              |
|                                                                                                                                                                                                             | No. of Share held                                 | % of Holding | No. of Share held                                  | % of Holding |
| VIJAY KUMAR SINHA                                                                                                                                                                                           | 14295                                             | 54.78        | 14295                                              | 54.78        |
| MITHILESH KUMAR                                                                                                                                                                                             | 10300                                             | 39.47        | 10300                                              | 39.47        |
| <b>Note - B</b>                                                                                                                                                                                             |                                                   |              |                                                    |              |
| <b>Details of Reserves and Surplus</b>                                                                                                                                                                      |                                                   |              |                                                    |              |
| (a) <u>Surplus (Balance in Statement of Profit &amp; Loss)</u>                                                                                                                                              |                                                   |              |                                                    |              |
| Opening Balance                                                                                                                                                                                             | (23,50,947.91)                                    |              | (19,18,955.03)                                     |              |
| Addition During the Year                                                                                                                                                                                    | 14,60,204.95                                      |              | (4,31,992.88)                                      |              |
|                                                                                                                                                                                                             | <b>(8,90,742.96)</b>                              |              | <b>(23,50,947.91)</b>                              |              |
| <b>Note - C</b>                                                                                                                                                                                             |                                                   |              |                                                    |              |
| <b>Details of Other Current Liabilities</b>                                                                                                                                                                 |                                                   |              |                                                    |              |
| (a) Customers Advance                                                                                                                                                                                       | 9,68,02,001.00                                    |              | 3,87,76,001.00                                     |              |
| (b) Liabilities For Expenses                                                                                                                                                                                | 30,527.00                                         |              | 66,819.00                                          |              |
| (c) Other Payables:                                                                                                                                                                                         |                                                   |              |                                                    |              |
| Director Remuneration                                                                                                                                                                                       | 22,22,420.00                                      |              | 23,02,420.00                                       |              |
| Audit Fees Payable                                                                                                                                                                                          | 76,618.80                                         |              | 1,17,618.80                                        |              |
| Refundable to Customers                                                                                                                                                                                     | -                                                 |              | 27,40,396.00                                       |              |
| Amount Due To Landlord                                                                                                                                                                                      | 19,59,131.00                                      |              | 19,59,131.00                                       |              |
|                                                                                                                                                                                                             | <b>10,10,90,697.80</b>                            |              | <b>4,59,62,385.80</b>                              |              |
| <b>Note - D</b>                                                                                                                                                                                             |                                                   |              |                                                    |              |
| <b>Details of Short - Term Provisions</b>                                                                                                                                                                   |                                                   |              |                                                    |              |
| (a) Provisions for employee benefits                                                                                                                                                                        | -                                                 |              | -                                                  |              |
| (b) Provision for Income Tax                                                                                                                                                                                | 2,88,926.77                                       |              | 19,077.77                                          |              |
|                                                                                                                                                                                                             | <b>2,88,926.77</b>                                |              | <b>19,077.77</b>                                   |              |
| <b>Note - F</b>                                                                                                                                                                                             |                                                   |              |                                                    |              |
| <b>Details of Long - Term Loans and Advances</b>                                                                                                                                                            |                                                   |              |                                                    |              |
| (a) Security Deposits                                                                                                                                                                                       | 10,000.00                                         |              | 10,000.00                                          |              |
|                                                                                                                                                                                                             | <b>10,000.00</b>                                  |              | <b>10,000.00</b>                                   |              |

Tribhuwan Developers &  
Constructions (Pvt.) Ltd.  
*[Signature]*  
Director

Tribhuwan Developers &  
Constructions (Pvt.) Ltd.

*[Signature]*  
Director



Notes forming part of the BALANCE SHEET as on 31st March, 2021  
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Constructions (Pvt) Ltd.

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