

# **PRADEEP JHAJHARIA**

## **Chartered Accountant**

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### **Auditors' Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



# **PRADEEP JHAJHARIA**

## **Chartered Accountant**

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### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) order, 2016 ("The Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure-A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable..

2. As required by Section 143(3) of the Act, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c. The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the Balance Sheet and the Statement of Profit and Loss, comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e. On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2020, taken on record by the Board of Directors, none of the directors is Disqualified as on 31<sup>st</sup> March, 2020, from being appointed as a director in terms of Section 164 (2) of the Act.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

  
**PRADEEP JHAJHARIA**  
Chartered Accountants  
Membership No: 058558

ANGUL- 759122  
Dated: 02-12-2020

**PRADEEP JHAJHARIA**  
**Chartered Accountant**

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**Annexure "A" to the Independent Auditors' Report**

**(Referred to in Paragraph 1 under the heading 'Report on Other Legal and Regulatory Requirements' of our report of even date on the Financial statements of SHEETAL REAL ESTATE PRIVATE LIMITED (The Company) for the year ended 31<sup>st</sup> March, 2020)**

- i) a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- b) According to information & explanations given to us, physical verification of major items of Fixed Assets was conducted by the management during the year. In our opinion, the frequency of physical verification is reasonable having regard to the size and operations of the company and nature of its assets. No material discrepancies were noticed on such verification.
- c) According to information & explanations given to us, the title deed of all immovable properties is held in the name of the Company.
- ii) In our opinion, the inventories have been physically verified during the year by the Management at reasonable intervals, and as explained to us no material discrepancies were noticed on physical verification.
- iii) The company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Hence reporting under sub clause (a), (b) & (c) of clause (iii) of paragraph 3 of the order is not applicable.
- iv) The company has not granted any loan, made any investment, provided any guarantee or Security in connection with a loan. Hence reporting under clause (iv) of paragraph 3 of the order is not applicable.
- v) According to the information and explanations given to us, the company has not accepted any deposits from the public. Therefore the provisions of clause (v) of paragraph 3 of the order is not applicable to the company.
- vi) We have been informed that the Central Govt. has not made any order for the maintenance of cost records U/s.148 (1) of the Act for any of the product of the company.
- vii) a) According to the information and explanations given to us, and as per the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Custom, Duty of Excise, Value Added Tax, Cess and other material statutory dues to the extent applicable to it. Based on our audit procedures and according to the information and explanations given to us, no arrear of undisputed statutory dues remained outstanding as at 31<sup>st</sup> March, 2020 for a period of six months from the date it became payable.



**PRADEEP JHAJHARIA**  
**Chartered Accountant**

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- b) According to the information and explanations given to us and as per the record made available to us there are no dues in respect of Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise or Value Added Tax that have not been deposited with the appropriate authorities on account of any dispute except the following.
- viii) The Company has not defaulted in repayment of dues to bank. It has not taken any loan from Financial Institution, Government or by issue of debentures.
- ix) According to the information and explanations given to us, the Company has not raised any money by way of Initial Public Offer or Further Public Offer (including debt instruments) and also not raised any term loan during the year. Accordingly, paragraph 3(ix) of the Order is not applicable to the company.
- x) In our opinion and according to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the year.
- xi) The company is not a Public Company. Hence section 197 of the Act is not applicable; therefore, paragraph 3(xi) of the Order is not applicable to the company.
- xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of paragraph 3 of the Order is not applicable.
- xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Therefore the provisions of clause (xiv) of paragraph 3 of the order is not applicable to the company.
- xv) In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transaction with its directors or any person connected with them. Hence reporting under clause (xv) of paragraph 3 of the Order is not applicable to the company.
- xvi) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act 1934.



*Pradeep Jhajharia*  
**PRADEEP JHAJHARIA**  
**Chartered Accountants**  
Membership No: 058558

ANGUL- 759122  
Dated: 02-12-2020

**SHEETAL REAL ESTATE PRIVATE LIMITED**  
**GANDHI CHHAK, ANGUL**  
**BALANCE SHEET AS AT 31 MARCH, 2020**

Particulars	Note No.	Figures as at	Figures as at
		31 March, 2020	31 March, 2019
		₹	₹
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	3	14,212,500.00	14,212,500.00
(b) Reserves and Surplus	4	6,663,670.51	6,631,896.71
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	5	5,104,085.00	5,012,907.00
<b>(4) Current Liabilities</b>			
(a) Trade Payables	6	820,130.00	820,130.00
(b) Other Current Liabilities	7	2,719,531.00	168,625.00
(c) Short-Term Provisions	8	75,164.00	166,707.00
<b>Total</b>		<b>29,595,080.51</b>	<b>27,012,765.71</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Fixed Assets			
(i) Tangible Assets	9	1,012.00	1,012.00
(b) Non-Current Investments	10	375,000.00	375,000.00
<b>(2) Current Assets</b>			
(a) Inventories	11	22,497,237.11	22,497,237.11
(b) Cash and cash equivalents	12	5,750,071.40	3,322,763.60
(c) Short-term loans and advances	13	-	-
(d) Other current assets	14	971,760.00	816,753.00
<b>Total</b>		<b>29,595,080.51</b>	<b>27,012,765.71</b>

The accompanying notes 1 to 27 are an integral part of the financial statements

In terms of our report attached.

**For:**  
**SHEETAL REAL ESTATE PRIVATE LIMITED**

**For: CA Pradeep Jhajharia**  
**Chartered Accountant**

Sheetal Real Estate (P) Ltd.

Sheetal Real Estate (P) Ltd.

*[Signature]*  
 Director

*[Signature]*  
 Director

(Director)  
 DIN: 00835682

(Director)  
 DIN: 00835703

Place: Angul  
 Date: 2nd December 2020

*[Signature]*  
 (CA Pradeep Jhajharia)

Membership No.: 058558



**SHEETAL REAL ESTATE PRIVATE LIMITED**  
**GANDHI CHHAK, ANGUL**  
**PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED 31 MARCH, 2020**

Sr. No	Particulars	Note No.	Figures as at	Figures as at
			31 March, 2020	31 March, 2019
			₹	₹
I	Revenue from operations	15	-	4,364,000.00
II	Other Income	16	190,335.00	156,517.00
III	<b>Total Income</b>		<b>190,335.00</b>	<b>4,520,517.00</b>
IV	<b>Expenses:</b>			
	Purchase Of Stock-in-Trade	17	-	3,531,209.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	18	-	91,110.89
	Employee Benefit Expense	19	-	312,000.00
	Depreciation and Amortization Expense	9	-	-
	Finance Cost		101,309.00	94,247.00
	Other Expenses	20	39,903.20	90,720.09
	<b>Total Expenses</b>		<b>141,212.20</b>	<b>4,119,286.98</b>
V	Profit before exceptional and extraordinary items and tax (III - IV)		<b>49,122.80</b>	<b>401,230.02</b>
VII	Profit before extraordinary items and tax (V - VI)		<b>49,122.80</b>	<b>401,230.02</b>
IX	Profit before tax (VII - VIII)		<b>49,122.80</b>	<b>401,230.02</b>
X	<b>Tax expense:</b>			
	(1) Current tax		17,349.00	124,744.00
	(2) Deferred tax		-	-
XI	Profit/(Loss) for the period (IX-X)		<b>31,773.80</b>	<b>276,486.02</b>
XII	Earning per equity share:			
	(1) Basic	21	0.02	0.19
	(2) Diluted		0.02	0.19

The accompanying notes 1 to 27 are an integral part of the financial statements

In terms of our report attached.

For:

**SHEETAL REAL ESTATE PRIVATE LIMITED**

*Sheetal Real Estate (P) Ltd.*

*[Signature]*  
Director

(Director)

DIN: 00835682

Place: Angul

Date: 2nd December 2020

*Sheetal Real Estate (P) Ltd.*

*Rita Agawad*  
Director

(Director)

DIN: 00835703

For: CA Pradeep Jhajharia  
Chartered Accountant

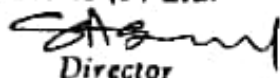
*[Signature]*  
(CA Pradeep Jhajharia)  
Membership No.: 058558



**SHEETAL REAL ESTATE PRIVATE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS AS ON -31-03-2020**

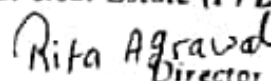
Note No.	Particulars
1	<p><b>Nature of operations</b>                      Sheetal Real Estate Private Limited ('the Company') is a company limited by shares and is currently engaged in Real Estate.</p>
2	<p><b>Significant Accounting Policies &amp; Notes on Accounts</b></p> <p><b>(a) Basis of preparation</b>                      The financial statements have been prepared under the historical cost convention on accrual basis. The financial statements are presented in accordance with generally accepted accounting principles in India, provision of Companies Act, 1956 and comply with the Accounting Standards (AS) notified under the Companies Act, 1956.</p> <p><b>(b) Fixed Assets</b>                      Fixed Assets are stated at cost of acquisition and subsequent improvements thereto including duties, taxes, incidental expenses related to acquisition and installation. Pre-operative expenses for projects are also capitalised, where appropriate.</p> <p>Depreciation on fixed assets is provided on prorata basis at straight line method in accordance with Schedule XIV to the Companies Act, 1956.</p> <p><b>(c) Inventories</b>                      Inventories are valued at lower of cost and estimated net realisable value. The costs are in general ascertained under weighted average formula.</p> <p><b>(d) Revenue recognition</b>                      Revenue is recognised on accrual basis.</p> <p><b>(e) Income Tax</b>                      Tax expense comprises current tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act.</p> <p><b>(f) Post-employment employee benefits</b>                      Since no employee has been put in the qualifying period of service for payment of Gratuity as per the payment of Gratuity Act, 1972, no provision has been made for the same.</p> <p><b>(g) Provisions, Contingent Liabilities and Contingent Assets</b>                      A provision is recognised when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.</p> <p><b>(h) Material Events</b>                      Material events occurring after Balance Sheet date are taken into cognisance.</p>

Sheetal Real Estate (P) Ltd.

  
 Director

(Director)  
 DIN: 00835682

Sheetal Real Estate (P) Ltd.

  
 Director

(Director)  
 DIN: 00835703



**SHEETAL REAL ESTATE PRIVATE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS AS ON -31-03-2020**

**Note No.**

**3 Share Capital**

Particulars	As at 31 March, 2020		As at 31 March, 2019	
	No. of Shares	₹	No. of Shares	₹
(a) Authorised				
Equity shares of ₹ 10/- each	1,500,000	15,000,000	500,000	5,000,000
<b>Total</b>	<b>1,500,000</b>	<b>15,000,000</b>	<b>500,000</b>	<b>5,000,000</b>
(b) Issued, subscribed and fully paid:				
Equity shares of ₹ 10/- each	1,421,250	14,212,500	1,421,250	14,212,500
<b>Total</b>	<b>1,421,250</b>	<b>14,212,500</b>	<b>1,421,250</b>	<b>14,212,500</b>

**A) Reconciliation of number of shares outstanding:**

Particulars	As at 31 March, 2020		As at 31 March, 2019	
	No. of Shares	₹	No. of Shares	₹
Equity shares:				
As at beginning of the year	1,421,250	14,212,500.00	1,421,250	14,212,500.00
Add: Issue of shares	-	-	-	-
As at end of the year	1,421,250	14,212,500.00	1,421,250	14,212,500.00

**B) Share in the company held by each shareholder holding more than 5% aggregate shares:**

Particulars	As at 31 March, 2020		As at 31 March, 2019	
	No. of Shares	%	No. of Shares	%
Equity shares:				
Sunil Agrawal	828,000	58.26%	828,000	58.26%
Rita Agarwal	263,250	18.52%	263,250	18.52%
Sunil Agrawal(HUF)	300,000	21.11%	300,000	21.11%

**C) Rights, preferences and restrictions attached to each class of shares:**

**Equity Shares:**

The equity shares of the Company, having par value of ₹ 10 per share, rank pari passu in all respects including voting rights and entitlement to dividend.

**4 Reserves and surplus**

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
Securities Premium	3,962,500.00	3,962,500.00
Surplus/(Deficit) in statement of Profit & Loss:		
At the beginning of the year	2,669,396.71	2,392,910.69
Add: Profit/(Loss) for the year	31,773.80	276,486.02
At the end of the year	2,701,170.51	2,669,396.71
<b>Total</b>	<b>6,663,670.51</b>	<b>6,631,896.71</b>

Sheetal Real Estate (P) Ltd.

(Director)  
DIN: 00835682

*S. S. Singh*  
Director

(Director)  
DIN: 00835703

Sheetal Real Estate (P) Ltd.

*Rita Agrawal*  
Director





**SHEETAL REAL ESTATE PRIVATE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS AS ON -31-03-2020**

Note No.	Particulars																												
<b>5</b>	<b>Long - term borrowings</b>																												
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<b>Total</b>	<b>2,719,531.00</b>	<b>168,625.00</b>																											
<b>B</b>	<b>Short - term provisions</b>																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 45%;">Particulars</th> <th style="text-align: center;">As at 31 March, 2020</th> <th style="text-align: center;">As at 31 March, 2019</th> </tr> <tr> <th style="text-align: center;">₹</th> <th style="text-align: center;">₹</th> </tr> </thead> <tbody> <tr> <td>Provision - Others:</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Income Tax</td> <td style="text-align: right;">12,777.00</td> <td style="text-align: right;">104,320.00</td> </tr> <tr> <td style="padding-left: 20px;">Deferred Tax</td> <td style="text-align: right;">62,387.00</td> <td style="text-align: right;">62,387.00</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>75,164.00</b></td> <td style="text-align: right;"><b>166,707.00</b></td> </tr> </tbody> </table>	Particulars	As at 31 March, 2020	As at 31 March, 2019	₹	₹	Provision - Others:			Income Tax	12,777.00	104,320.00	Deferred Tax	62,387.00	62,387.00	<b>Total</b>	<b>75,164.00</b>	<b>166,707.00</b>											
Particulars	As at 31 March, 2020		As at 31 March, 2019																										
	₹	₹																											
Provision - Others:																													
Income Tax	12,777.00	104,320.00																											
Deferred Tax	62,387.00	62,387.00																											
<b>Total</b>	<b>75,164.00</b>	<b>166,707.00</b>																											

(Director)  
DIN: 00835682

(Director)  
DIN: 00835703

Sheetal Real Estate (P) Ltd.

*Asmita*  
Director

Sheetal Real Estate (P) Ltd.

*Rita Agrawal*  
Director



**SHEETAL REAL ESTATE PRIVATE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS AS ON -31-03-2020**

Note No.	Particulars	Gross Block (At Cost)						Depreciation		Net Block	
		As at 31 March, 2019	Additions during the year	Deletions during the year	As at 31 March, 2020	Upto 31 March, 2019	For the year Additions	For the year Deletions	Upto 31 March, 2020	As at 31 March, 2020	As at 31 March, 2019
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
<b>9</b>	<b>Fixed assets</b>										
	<b>Tangible Assets:</b>										
	Furniture & Fixings	20,250.00	-	-	20,250.00	19,238.00	-	-	19,238.00	1,012.00	1,012.00
	<b>TOTAL</b>	<b>20,250.00</b>	<b>-</b>	<b>-</b>	<b>20,250.00</b>	<b>19,238.00</b>	<b>-</b>	<b>-</b>	<b>19,238.00</b>	<b>1,012.00</b>	<b>1,012.00</b>
	<b>PREVIOUS YEAR</b>	<b>20,250.00</b>	<b>-</b>	<b>-</b>	<b>20,250.00</b>	<b>19,238.00</b>	<b>-</b>	<b>-</b>	<b>19,238.00</b>	<b>1,012.00</b>	<b>1,012.00</b>

(Director)  
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Sheetal Real Estate (P) Ltd.  
*Sheetal*  
Director

(Director)  
DIN: 00835703

Sheetal Real Estate (P) Ltd.  
*Rita Agtawal*  
Director



**SHEETAL REAL ESTATE PRIVATE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS AS ON -31-03-2020**

Note No.	Particulars
----------	-------------

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
Other Investments:		
Property	375,000.00	375,000.00
<b>Total</b>	<b>375,000.00</b>	<b>375,000.00</b>

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
Land Under Development	22,497,237.11	22,497,237.11
<b>Total</b>	<b>22,497,237.11</b>	<b>22,497,237.11</b>

Note: Inventories are valued at cost

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Balance with banks		
In current accounts		
Andhra Bank	50,280.59	24,658.19
SBI	2,532,609.62	314,577.22
SBI	110,799.19	88,799.19
In Fixed Deposit accounts:		
SBI	3,013,541.00	2,842,225.00
(b) Cash in hand	42,841.00	52,504.00
<b>Total</b>	<b>5,750,071.40</b>	<b>3,322,763.60</b>

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
Advance Against Land	-	-
Other Advances	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
Advance Against Land	(6,414,900.00)	(5,664,900.00)
Other Advances	7,343,837.00	6,352,247.00
TDS / Advance Income Tax	42,823.00	129,406.00
<b>Total</b>	<b>971,760.00</b>	<b>816,753.00</b>



Sheetal Real Estate (P) Ltd.  
*(Signature)*  
 Director

(Director)  
 DIN: 00835703

Sheetal Real Estate (P) Ltd.  
*(Signature)*  
 Director

## SHEETAL REAL ESTATE PRIVATE LIMITED

BALANCE SHEET AS AT 31 MARCH, 2020

Note No.	Particulars		
15	<b>Revenue from operations</b>		
	<b>Particulars</b>	<b>As at 31 March, 2020</b>	<b>As at 31 March, 2019</b>
		₹	₹
	Sale of Product	-	4,364,000.00
	<b>Total</b>	-	<b>4,364,000.00</b>
16	<b>Other income</b>		
	<b>Particulars</b>	<b>As at 31 March, 2020</b>	<b>As at 31 March, 2019</b>
		₹	₹
	Interest on FDR	190,335.00	156,457.00
	Interest on IT Refund	-	60.00
	<b>Total</b>	<b>190,335.00</b>	<b>156,517.00</b>
17	<b>Purchase Of Stock-in-Trade</b>		
	<b>Particulars</b>	<b>As at 31 March, 2020</b>	<b>As at 31 March, 2019</b>
		₹	₹
	Purchase & development	-	3,531,209.00
	<b>Total</b>	<b>0.00</b>	<b>3,531,209.00</b>
18	<b>Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade</b>		
	<b>Particulars</b>	<b>As at 31 March, 2020</b>	<b>As at 31 March, 2019</b>
		₹	₹
	Stock-in-Trade		
	Closing Stock	22,497,237.11	22,497,237.11
	Less: Opening stock	22,497,237.11	22,588,348.00
	<b>Total</b>	<b>0.00</b>	<b>91,110.89</b>

(Director)  
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Sheetal Real Estate (P) Ltd.

*[Signature]*  
Director

(Director)  
DIN: 00835703

Sheetal Real Estate (P) Ltd.

*[Signature]*  
Director



**SHEETAL REAL ESTATE PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31 MARCH, 2020**

Note No.	Particulars		
19	<b>Employee Benefit Expense</b>		
	<b>Particulars</b>	<b>As at 31 March, 2020</b>	<b>As at 31 March, 2019</b>
		₹	₹
	Salaries, wages & bonus	-	312,000.00
	<b>Total</b>	-	<b>312,000.00</b>
20	<b>Other Expenses</b>		
	<b>Particulars</b>	<b>As at 31 March, 2020</b>	<b>As at 31 March, 2019</b>
		₹	₹
	Bank Charges & Commission	2,330.20	1,909.09
	Miscellaneous Expenses	2,831.00	5,492.00
	Printing & Stationery	212.00	5,212.00
	Legal Expenses	-	18,600.00
	Travelling Expenses	930.00	6,897.00
	Office Expenses	600.00	8,810.00
	Staff Fooding	-	10,800.00
	Telephone Expenses	1,800.00	1,800.00
	Audit Remuneration	30,000.00	30,000.00
	Filing Fee	1,200.00	1,200.00
		<b>Total</b>	<b>39,903.20</b>
21	<b>Earnings per share (EPS)</b>		
	<b>Particulars</b>	<b>As at 31 March, 2020</b>	<b>As at 31 March, 2019</b>
		₹	₹
	Profit attributable to Equity Shareholders (₹) (A)	31,773.80	276,486.02
Weighted average number of equity shares for calculating basic earnings per share (Number) (B)	1,421,250.00	1,421,250.00	
Basic/ Diluted earnings per equity share (Nominal value of ₹ 10 per share) (A/ B)*	<b>0.02</b>	<b>0.19</b>	
	<b>(Director)</b>	<b>(Director)</b>	
	<b>DIN: 00835682</b>	<b>DIN: 00835703</b>	

Sheetal Real Estate (P) Ltd.

*(Signature)*  
Director

Sheetal Real Estate (P) Ltd.

*(Signature)*  
Director



**SHEETAL REAL ESTATE PRIVATE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS AS ON 31 MARCH, 2020**

Note No.	Particulars	As at 31 March, 2020	As at 31 March, 2019
		₹	₹
22	<b>Capital &amp; Other Commitments</b>	NIL	NIL
23	<b>Contingent Liabilities</b>	NIL	NIL
24	<b>Value of Imports on CIF Basis</b>		
	Raw Materials	NIL	NIL
	Components and spare parts	NIL	NIL
	Capital goods	NIL	NIL
25	<b>Net Dividend Remitted in Foreign Exchange</b>	NIL	NIL
26	<b>Earning in Foreign Currency</b>	NIL	NIL
27	<b>Previous Years Figures</b>		
	Previous year's figures has been rearranged, regrouped or reclassified wherever found necessary.		

(Director)  
DIN: 00835682

Sheetal Real Estate (P) Ltd.

*SAS*  
Director

(Director)  
DIN: 00835703

Sheetal Real Estate (P) Ltd.

*RHa Agrawal*  
Director

