

360 Realtors LLP
BALANCE SHEET AS AT 31ST MARCH 2021

Particular	Notes	31st March 2021	31st March 2020
<u>CONTRIBUTION AND LIABILITIES</u>			
<u>Partners Capital Account</u>	2	5,000,000	5,000,000
<u>Reserves & Surplus</u>	3	59,838,623	9,969,912
<u>Long term Borrowings</u>			
(a) Secured Loans	4	1,353,741	3,368,857
(b) Long term Provisions	5	3,310,647	-
<u>Current Liabilities</u>			
(a) Short-Term Borrowings	6	405,497,928	443,360,546
(b) Trade Payables	7	44,713,467	42,726,443
(c) Other Current Liabilities	8	79,307,790	127,397,384
(d) Short-Term Provisions	9	9,837,734	14,133,020
Total		608,859,929	645,956,162
<u>ASSETS</u>			
<u>Fixed Assets</u>	10		
(i) Tangible Assets		14,477,048	17,660,355
(ii) Intangible Assets		-	-
<u>Current Assets</u>			
(a) Inventories		-	-
(b) Trade Receivables	11	350,296,557	379,841,074
(c) Cash and Bank Balances	12	11,453,155	12,918,496
(d) Short term loan & Advances	13	232,633,170	235,536,237
		608,859,930	645,956,162

Significant Accounting Policies 1
Notes forming part of Financial Statement 2-20

For Chaufla Bharat and Associates
Chartered Accountants

For and on behalf of 360 REALTORS LLP


Bharat Chaufla
Partner
Membership No: 093834
FRN: 022520N
UDIN: 22093834AAAAAX5489
Date : 27th January 2022



360 Realtors LLP
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Amount (in Rs.)

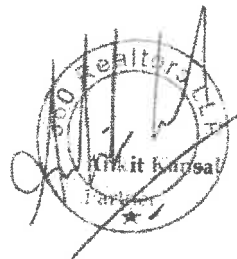
Particulars	Notes	31st March 2021	31st March 2020
Income			
Revenue from Operations	14	627,435,769	849,975,552
Other Income	15	51,959,263	205,039,262
Total		679,395,032	1,055,014,814
Expenditure			
Commission	16	39,929,994	60,628,636
Marketing Expenses	17	98,872,271	206,182,771
Employee Benefits Expenses	18	285,472,665	384,562,971
Finance Cost	19	77,570,481	38,289,386
Depreciation and Amortisation Expenses	10	3,438,903	4,691,929
Other Expenses	20	117,337,880	150,391,526
Total		622,622,193	844,747,219
Profit before tax and Partners Remuneration		56,772,839	210,267,595
Less: Partners Remuneration		-	-
Profit before tax		56,772,839	210,267,595
Less: Provision for Tax		6,904,128	7,863,771
Net profit/(Loss) transferred to Reserve & Surplus		49,868,711	202,403,824

Significant Accounting Policies 1
Notes forming part of Financial Statement 2-20

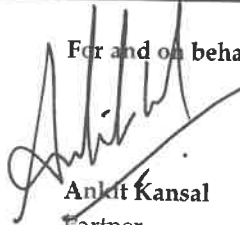

For Chaufla Bharat and Associates
Chartered Accountants

For and on behalf of 360 REALTORS LLP


Bharat Chaufla
Partner
Membership No. 093834
FRN: 022520N
UDIN: 22093834AAAAAX5489
Date : 27th January 2022



360 Realtors LLP
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

Particulars	31st March 2021	31st March 2020
Profit / (Loss) before tax and after prior period items	56,772,839	210,267,595
Add:		
Finance Cost	77,570,481	38,289,386
Depreciation expenses	3,438,903	4,691,929
Operating profit before working capital changes	137,782,223	253,248,910
Changes in Working Capital		
Adjustment for (Increase)/ Decrease in Operating Assets		
Inventories	-	(82,908,344)
Trade Receivables	29,544,518	(132,667,038)
Short term loan & Advances	2,903,067	(173,105,967)
Other Current Assets	-	-
Adjustment for Increase/ (Decrease) in Operating Liability		
Trade Payables	1,987,024	13,446,956
Other Current Liabilities	(48,089,594)	61,083,457
Short-Term Provisions	(4,295,286)	7,955,549
Cash Generated from Operations	119,831,951	(52,946,477)
Net Income Tax Paid	6,904,128	7,863,771
Net Cash flow from/ (Used in) Operating Activities	112,927,823	(60,810,248)
Cash flow from investing activities		
Purchase of fixed assets	(394,009)	(2,282,611)
Sale of Fixed Assets	138,413	128,393
Net Cash Flow from/ (Used in) Investing Activities	(255,596)	(2,154,218)
Cash flow from Financing Activities		
Repayment of Long Term Borrowings	1,295,531	(2,365,163)
Proceeds from Short Term Borrowings	(37,862,618)	100,510,022
Share Capital	-	4,900,000
Finance Cost Paid	(77,570,481)	(38,289,386)
Net Cash Flow from/ Used in Financing Activity	(114,137,568)	64,755,473
Net increase / (decrease) in cash and cash equivalents	(1,465,341)	1,791,007
Opening Cash and Cash Balance	12,918,496	11,127,489
Closing Cash and Cash Balance	11,453,155	12,918,496
<p>For and on behalf of 360 REALTORS LLP</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Ankit Kansal Partner </div> <div style="text-align: center;">  Anil Kumar Rastogi Partner </div> </div>		

360 Realtors LLP
Notes To Financial Statements

Particulars	31st March 2021	31st March 2020
Note 2: Partners Capital Account		
Anil Kumar Rastogi Capital Account	2,375,000	2,375,000
Ankit Kansal Capital Account	2,375,000	2,375,000
Sanjeev Arora Capital Account	250,000	250,000
Total	5,000,000	5,000,000
Note 3: Reserves & Surplus		
Opening balance	9,969,912	(192,433,912)
Add: Transferred from surplus in Statement of Profit and Loss	49,868,711	202,403,824
Closing balance	59,838,623	9,969,912
Note 4: Secured Loans		
BMW India Financial Services Pvt. Ltd	1,353,741	3,193,753
HDFC Bank Ltd	-	175,104
Total	1,353,741	3,368,857
Note 5: Long Term Provisions		
Gratuity liabilities	3,310,647	-
Total	3,310,647	-
Note 6: Short-Term Borrowings		
Unsecured Loans		
Abhishek Agarwal	-	12,480,000
Anil Kumar Rastogi	42,566,706	18,016,706
Anand Lakhotia Arun	2,750,140	-
Anil Kumar Rastogi HUF	16,747,292	23,762,297
Anil Kumar Rastogi (Logix)	-	22,500,000
Ankit Kansal	5,860,739	3,790,739
Arun Lakhotia	-	3,000,000
Arun Lakhotia Huf	-	3,000,000
Catlarry International LLP	25,510,381	23,233,309
Deepmala Lakhotia	-	3,000,000
Earthcon Constructions Pvt Ltd-Loan	5,405,000	-
Earthcon Developer Pvt Ltd-Loan	3,545,000	-
Gaurav Rakyar	-	18,720,000
Golden Meadows Realty Partners and Advisors LLP	30,115,597	-
Indsource International	11,500,000	175,000
Amit kumar Sinha	-	100,000
Mallika Rastogi	5,046,250	5,045,000
Mamta Rani	40,303,328	36,276,622
Owais Usmani	1,006,702	58,705,197
Priyanka Rastogi	5,046,250	5,045,000
Rashmi Kathuria	3,182,400	6,364,800
Ravi Kant Khurana	-	3,182,400
Renaissance Creation P. Ltd	-	2,986
Rising Straits Capital Advisors LLP	-	25,242,000
RKV X Plore Pvt. Ltd.	123,661,667	112,623,035
Rechael Lakhotia	2,750,140	-
Ruchira Aggarwal	5,000,000	6,240,000
SHIKHA AGGARWAL	29,000,069	29,005,227

360 Realtors LLP
Notes To Financial Statements

Particulars	31st March 2021	31st March 2020
Presidency Infraheights Pvt Ltd	20,310,685	-
Shree Ram Builders & Consultants	-	277,248
SUSHMA RASTOGI	26,189,582	23,572,981
Total	405,497,928	443,360,546
Note 7: Trade Payable		
Sundry Creditors	44,713,467	42,726,443
Total	44,713,467	42,726,443
Note 8: Other Current Liabilities		
GST Payable	8,919,447	59,811,266
TDS Payable	5,164,387	7,305,900
EPF Payable	1,472,900	8,238,172
ESI Payable	15,893	161,340
LWF Payable	45,254	201,999
EPF Interest Payable	1,411,721	-
Professional Tax Payable	558,932	1,238,543
Advance from Developers	3,025,895	87,327
Expense Payable	2,162,702	6,269,249
Other Liabilities	56,530,660	50,352,838
Total	79,307,790	127,397,384
Note 9: Short term Provisions		
Provision for Gratuity	2,933,606	-
Provision for Income Tax	6,904,128	7,863,771
Total	9,837,734	7,863,771

360 Realtors LLP
Notes To Financial Statements

Note 10 - Fixed Assets

Name of the Assets	Opening Balance (01-04-2020)	Addition Upto 02-10-2020	Addition After 02-10-2020	Total Additions	Sales during the Year	Total Assets as on 31.03.2021	Rate	Depreciation during the year	Net Assets as on 31.03.2021
Building	-	-	-	-	-	-	-	-	-
Furniture & Fittings	3,931,559	-	-	-	25,474	3,906,085	10	390,609	3,515,476
Plant & Machinery	3,470,726	31,948	272,869	304,817	18,801	3,756,742	15	543,046	3,213,696
(a) Office Equipment	6,371,523	-	-	-	-	6,371,523	15	955,728	5,415,795
(b) Motor Vehicle	3,886,547	73,592	15,600	89,192.00	94,138	3,881,601	40	1,549,320	2,332,081
(c) Computer									
Total Tangible Assets	17,660,355	105,540	288,469	394,009	138,413	17,915,951		3,438,903	14,477,048
Intangible Assets	-	-	-	-	-	-	-	-	-
Total Intangible Assets	-	-	-	-	-	-	-	-	-
Total Fixed Assets	17,660,355	105,540	288,469	394,009	138,413	17,915,951		3,438,903	14,477,048

360 Realtors LLP

Notes To Financial Statements

Particulars	31st March 2021	31st March 2020
Note 11: Trade Receivables		
Secured (By way of flats from developers)		
Debts outstanding for a period exceeding six months		
- Considered good	109,231,834	95,452,344
- Considered doubtful		
Unsecured:		
- Considered good	241,064,723	284,388,730
- Considered doubtful		
Less Provision for doubtful debts		
Total	350,296,557	379,841,074
Note 12: Cash and Cash Equivalent		
Cash-in-hand	248,747	732,540
Bank Accounts	10,634,468	12,185,956
Wooahoo and Gift Card	569,940	-
Total	11,453,155	12,918,496
Note 13: Short term loan & Advances (Unsecured and Considered Good)		
Advance to Employees	6,011,406	2,565,253
Advance to Suppliers	119,098,786	133,041,898
Prepaid Expenses	466,572	1,103,299
GST Receivable	1,060,187	4,277,395
Security Deposit	9,741,199	10,790,421
Service Tax	-	1,811,465
TDS Receivable	74,656,101	74,577,661
Other Advances	21,598,919	7,368,845
Total	232,633,170	235,536,237
Note 14: Revenue from Operations		
Professional Receipt/ Commission Income	627,435,769	849,975,352
Total	627,435,769	849,975,552

360 Realtors LLP
Notes To Financial Statements

Particulars	31st March 2021	31st March 2020
Note 15: Other Income		
Interest on Income Tax Refund	2,450,774	1,574,360
Discount A/c	5,713	-
Incentive	2,087,675	2,641,973
Miscellaneous Income	10,616,783	37,119,739
Income from Buyback	17,525,508	163,185,220
Rate and Taxes	(1,000)	7,000
Profit on Sale of Fixed Assets	20,652	510,970
Profit on Sale of Flats	19,193,158	-
Other Income	60,000	-
Total	51,959,263	205,039,262
Note 16: Commission		
Commission paid	39,929,994	60,628,636
Total	39,929,994	60,628,636
Note 17: Marketing Expenses		
Branding Activity Expenses	28,703,738	56,836,357
Lead Generation Expenses	32,243,502	88,465,085
Marketing & Trade Fair Exp	36,925,788	55,643,907
Other Marketing Expenses	999,242	5,237,422
Total	98,872,271	206,182,771
Note 18: Employee Benefits Expenses		
Salary, Conveyance & Incentive	276,570,336	369,362,397
Contribution to Provident Fund, Pension Fund & ESI	6,839,551	9,303,967
Exgratia & Bonus	291,589	656,486
LWF Employer	109,818	131,505
Staff Welfare	1,661,370	5,108,616
Total	285,472,665	384,562,971
Note 19: Finance Cost		
Interest on Car Loan	182,343	375,841
Interest on Unsecured Loan	62,577,806	29,258,642
Bank Charges	419,449	103,007
Interest Paid Others	14,390,883	8,551,895
Total	77,570,481	38,289,386



360 Realtors LLP
Notes To Financial Statements

Particulars	31st March 2021	31st March 2020
Note 20: Other Expenses		
Rent	29,766,640	36,351,584
Maintenance Expenses	11,358,632	9,905,129
Business Promotion	459,674	847,264
Commission on Rent	152,500	-
Consultancy Exp.	28,552,332	22,420,631
Courier Expenses	665,599	1,248,403
Travelling Exp	25,054,404	60,847,382
Electricity Expenses	2,723,347	3,866,783
Happay Maintenance Charges	153,314	775,378
Internet Expenses	1,508,954	1,873,050
Legal & Professional Expenses	3,587,490	1,121,375
Medical Insurance Premium	1,450,949	1,859,588
Printing & Stationary	401,843	410,665
Recruitment Charges	227,651	1,058,421
Telephone Expenses	2,696,527	3,594,625
Vehicle Running & Maintenance	487,479	396,251
Employee Training & Development	-	86,945
Visa Fees	1,706,102	2,061,550
Car Insurance	196,138	235,690
Incentive (Broker)	-	60,000
Foreign Exchange Difference	(6,718)	7,687
Website Promotion	91,830	64,226
Service Tax written off	1,811,465	-
Miscellaneous Expenses	3,483,253	1,296,829
Prior Period Expenses	808,475	2,069
Total	117,337,880	150,391,526

