



**Asim Kumar De & Co.**

Chartered Accountants

M.Com, LL.B, FCA, DISA, CAAT, CISA (USA), MBA

INDEPENDENT AUDITOR'S REPORT

To  
The Members of  
Anjaneya Builders & Promoters Pvt Ltd

1) Report on the Standalone Financial Statements :-

Opinion

We have audited the accompanying standalone financial statements of Anjaneya Builders & Promoters Pvt Ltd, which comprise the Balance Sheet as at 31<sup>st</sup> March' 2020, the statement of Profit & Loss and the Statement of Cash Flow for the year ended on that date, and notes to the Financial Statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act' 2013 in the manner so required and give a true and fair view conformity with the Accounting Principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March' 2020, its Profit & Loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act' 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirement that are relevant to our Audit of the Standalone Financial Statements under the provisions of the Companies Act' 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with those requirements and Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

2) Information other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report but does not include the Standalone Financial Statements and our Auditor's Report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our Audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained in the Audit or otherwise appears to be materially misstated

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.





3) Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act' 2013 with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standards (specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable. Matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

4) Auditor's Responsibilities for the Audit of the Standalone Financial Statements :-

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due or 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 the 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 standalone Financial Statements.

5) Report on other Legal and Regulatory Requirements :-

As required by the Companies ( Auditor's Report) Order 2016, 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 matter specified in paragraph 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, based on our audit, 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 it appears from our examination of those books.





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- c) The Balance Sheet, Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the Books of Account.
  - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014.
  - e) On the basis of written representations received from the Directors of the Company 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.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
  - 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 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 required to be transferred to the Investor Education and protection fund by the Company.

In terms of our separate Report of even date.

Place: Kolkata  
Dated: 31.08.2020



For Asim Kumar De & Co  
Chartered Accountants  
Firm Reg.No. No. 312051E

31.8.20  
(CA Asim Kumar De)  
Proprietor  
Membership No. 050514



**Asim Kumar De & Co.**

Chartered Accountants  
M.Com, LL.B, FCA, DISA, CAAT, CISA (USA), MBA

Annexure "A" to the Independent Auditors' Report

Report on the Internal Financial Controls over Financial Reporting under clause (i) of Sub-Section 3 of Section 143 of the Companies Act' 2013.

We have audited the internal financial controls over financial reporting of Anjaneya Builders & Promoters Pvt Ltd as at 31<sup>st</sup> March' 2020 in conjunction with our audit of the standalone financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Control

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by The Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of it's business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Company's Act' 2013.

Auditor's Responsibility

Our responsibility to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ( the Guidance Note) issued by the institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Company's Act' 2013, to the extent applicable to an audit of internal financial controls. Those standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedure selected depends on the auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



1, Abdul Hamid Street, 3<sup>rd</sup> Floor, Room No. 301A, Kolkata-700 069  
(033)2248-5376(O), 2557-9504 (R), 2248-5376 (Fax), 9830154480 (M), E-mail: [caasim2004@yahoo.co.in](mailto:caasim2004@yahoo.co.in)

CA

**Asim Kumar De & Co.**

Chartered Accountants

M.Com, LL.B, FCA, DISA, CAAT, CISA (USA), MBA

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and preparation of financial statements for external purpose in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- 1) Pertain to maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
- 2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditure of the company are being made only in accordance with authorizations of management and directors of the company, and
- 3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the company has in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31<sup>st</sup> March' 2020, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over financial Reporting issued by The Institute of Chartered Accountants of India.

Place: Kolkata  
Dated: 31.08.2020

For Asim Kumar De & Co  
Chartered Accountants  
Firm Registration No. 312051E



31.8.20  
(CA Asim Kumar De)  
Proprietor  
Membership No. 050514



**Asim Kumar De & Co.**

Chartered Accountants

M.Com, LL.B, FCA, DISA, CAAT, CISA (USA), MBA

Annexure "B" to the Independent Auditor's Report  
(Referred to in Paragraph 2 under "Report on Other Legal and Regulatory Requirements" Section of our Report to the Members of Anjaneya Builders & Promoters Pvt Ltd)

- i. In respect of the Company's Fixed Assets :
  - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Fixed Assets.
  - b) The Company has program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
  - c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we were report that, the title deeds, comprising all the immovable properties of Land & Buildings, which are freehold, are held in the name of the company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the company.
- ii. As per our physical verification the physical stocks are in order as required to be reported under clause 3(ii) of the Act.
- iii. According to the information and explanations given to us, the Company has granted unsecured loans, covered in the register maintained under Section 189 of the Companies Act' 2013, in respect of which :
  - a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
  - b) The schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts of principal amounts and interest have been regular as per stipulations.
  - c) There is no overdue amount remaining outstanding as at the year-end.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- v. The company has not accepted deposits during the year and does not have any unclaimed deposits as at 31<sup>st</sup> March' 2020 and therefore, the provisions of the clause 3(v) of the Order are not applicable to the company.
- vi. The maintenance of cost records has not been specified by the Central Government under Section 148(1) of the Companies Act' 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the Order is not applicable to the Company.



CA

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Chartered Accountants

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- vii. According to the information and explanations given to us, in respect of statutory dues :-
- a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.
  - b) There were no undisputed amount payable in respect of Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Value Added Tax, Goods and Service Tax, Customs Duty, Excise Duty, Cess and other material statutory dues in arrears as at 31<sup>st</sup> March' 2020 for a period of more than six months from the date they became payable.
- viii. The company has not taken any loans or borrowings from financial institutions, banks and other Government or has not issued any debentures. Hence reporting under clause 3(vii) of the Order is not applicable to the Company.
- ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable to the Company.
- x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees had been noticed or reported during the year.
- xi. In our opinion and according to the information and explanations given to us, the company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act' 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. During the year, the company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company.



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# Asim Kumar De & Co.

Chartered Accountants  
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- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered to any non-cash transactions with its Directors or persons connected to its directors and hence provisions of Section 192 of the Companies Act' 2013 are not applicable to the company.
- xvi. The Company is not required to be registered under Section 45-1A of the Reserve Bank of India Act' 1934.

Place: Kolkata  
Dated: 31.08.2020



For Asim Kumar De & Co  
Chartered Accountants  
Firm Registration No. 312051E

31.8.20  
(CA Asim Kumar De)  
Proprietor

Membership No. 050514

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PROPR



**ANJANEYA BUILDERS & PROMOTERS (PVT) LTD.**  
53, Garfa Main Road, Jadavpur, Kolkata-700075.

**NOTE NO. 1**

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH' 2020.**

**SIGNIFICANT ACCOUNTING POLICIES :**

The Financial Statement are prepared under the historical cost convention on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India and referred to in Section 211(3c) of the Companies Act' 1956. The significant accounting policies are as follows :-

**INCOME FROM SALE**

The Company records transactions of Sales when the construction of Flats completed or the performance of Service takes place..

**FIXED ASSETS AND DEPRECIATION**

Depreciation for the year calculated as per Companies Acts and Rules during the financial year under audit.

**INVESTMENT**

The Company has no Investment outside the business. As such no provision is required to be made to recognise a decline in the value of Investment.

**INVENTORIES**

The Company has Work-in-Progress for Rs. 20113700.00 at the end of the year as Certified by the Management.

**FOREIGN CURRENCY TRANSACTION**

The Company has no foreign currency transactions. So, the question of recording exchange rates prevailing does not arise.

**GRATUITY**

The Company make no provision for Gratuity to discharge its liability of the Employees. As reported it will be paid on cash basis at the time of retirement of the Employees.



Confirmation of balances for Sundry Creditors not obtained.

Cash in hand were physically verified by the Management as reported.

Directors Remuneration represents Salary to Directors at full rate for the year 2019-20 as represented by the Company.

The financial statements for the year ended 31<sup>st</sup> March' 2020 had been prepared as per the then applicable pre-revised schedule -VI to the Companies Act' 1956. Consequent to the notification of Revised Schedule-VI under the Companies Act' 1956, the financial statements for the year ended 31<sup>st</sup> March' 2020 are prepared as per revised Schedule-VI. Previous year figure have been reclassified / regrouped to confirm to this year's classification..

Signed in terms of our separate report of even date  
For Asim Kumar De & Co.  
Chartered Accountants  
Firm Registration No. 312051E



*31-8-20*  
(CA Asim Kumar De)

Proprietor

Membership No. 050514

**ANJANEYA BUILDERS & PROMOTERS PVT LIMITED**53, GARFA MAIN ROAD, JADAVPUR  
KOLKATA-700075**23RD ANNUAL REPORT 2019-2020**

NOTE NO	2019-2020		2018-2019	
	Rs.	P.	Rs.	P.

**BALANCE SHEET AS AT 31ST MARCH' 2020****EQUITY AND LIABILITIES****SHAREHOLDERS' FUNDS**

SHARE CAPITAL	2	455000	455000
RESERVE AND SURPLUS	3	5361354	4734352
MONEY RECEIVED AGAINST SHARE APPLICATION		0	0
		<u>5816354</u>	<u>5189352</u>

**NON-CURRENT LIABILITIES**

LONG TERM BORROWINGS	4	0	0
DEFERRED TAX LIABILITIES	5	0	0
		<u>0</u>	<u>0</u>

**CURRENT LIABILITIES**

SHORT TERM BORROWINGS	6	0	0
TRADE PAYABLES	7	2267210	2466183
OTHER CURRENT LIABILITIES	8	23424457	31199812
SHORT TERM PROVISIONS	9	4164958	3931508
		<u>29856625</u>	<u>37597503</u>
		<u>35672979</u>	<u>42786855</u>

**ASSETS****NON-CURRENT ASSETS**

FIXED ASSETS	10	38740	43044
LONG TERM LOANS AND ADVANCES	11	0	0
		<u>38740</u>	<u>43044</u>

**CURRENT ASSETS**

CLOSING WORK-IN-PROGRESS		20113700	17798595
TRADE RECEIVABLES		0	0
CASH AND CASH EQUIVALENTS	12	103326	2934410
SHORT TERM LOANS AND ADVANCES	13	15417213	22010806
		<u>35634239</u>	<u>42743811</u>
		<u>35672979</u>	<u>42786855</u>

SIGNIFICANT ACCOUNTING POLICIES 1

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

FOR ASIM KUMAR DE & CO  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. 312051E

(CA ASIM KUMAR DE)

PROPRIETOR

MEMBERSHIP NO. 050514



ANJANEYA BUILDERS &amp; PROMOTERS PVT LTD

Kushal Jha

Director

ANJANEYA BUILDERS &amp; PROMOTERS PVT. LTD

Kishor Chandra

Chairman

DATE : 31ST. AUGUST' 2020

PLACE : KOLKATA

UDIN : 20050514AAAABI7297

**ANJANEYA BUILDERS & PROMOTERS PVT LIMITED**53, GARFA MAIN ROAD, JADAVPUR  
KOLKATA-700075**23RD ANNUAL REPORT 2019-2020**

NOTE NO	2019-2020		2018-2019	
	Rs.	P.	Rs.	P.

**STATEMENT OF PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH' 2020****INCOME**

GROSS REVENUE FROM OPERATIONS	14	18162880	17263200
OTHER INCOME	15	18942	71509
TOTAL INCOME		<u>18181822</u>	<u>17334709</u>

**EXPENSES**

CHANGES IN INVENTORIES	16	-2315105	-15145765
EMPLOYEES BENEFIT EXPENSES	17	605819	498527
POWER AND FUEL		0	0
FINANCE COSTS	18	0	0
DEPRECIATION AND AMORTIZATION	19	4304	4782
OTHER EXPENSES	20	18988924	31093089
TOTAL EXPENSES		<u>17283942</u>	<u>16450633</u>

PROFIT BEFORE TAX		897880	884076
TAX EXPENSES	21	233449	229860
PROFIT AFTER TAX		664431	654216

**EARNINGS PER EQUITY SHARES**

SIGNIFICANT ACCOUNTING POLICIES 1  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

FOR ASIM KUMAR DE & CO  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. 312051E

*A. De.*  
31.8.20  
(CA ASIM KUMAR DE)  
PROPRIETOR  
MEMBERSHIP NO. 050514  
UDIN : 20050514AAAABI7297



ANJANEYA BUILDERS & PROMOTERS PVT. LTD.  
*Mushel Anand*  
Director

DATE : 31ST.AUGUST' 2020  
PLACE : KOLKATA

ANJANEYA BUILDERS &amp; PROMOTERS PVT. LTD

*Kaushik Chandra Anand*  
Chairman

**ANJANEYA BUILDERS & PROMOTERS PVT LIMITED**53, GARFA MAIN ROAD, JADAVPUR  
KOLKATA-700075**23RD ANNUAL REPORT 2019-2020**

2019-2020		2018-2019	
Rs.	P.	Rs.	P.

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS****NOTE NO. 2****SHARE CAPITAL****AUTHORISED**

5000 EQUITY SHARES OF Rs. 100.00 EACH

500000	500000
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**ISSUED, SUBSCRIBED AND PAID UP**

4550 EQUITY SHARES OF Rs.100.00 EACH FULLY PAID UP

455000	455000
455000	455000

**DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% EQUITY SHARES IN THE COMPANY ON REPORTING DATE.**

	31.03.2020		31.03.2019	
	NO. OF SHARES	% OF HOLDINGS	NO. OF SHARES	% OF HOLDINGS
KAILASH CHANDRA AGARWAL	228	5.01%	228	5.01%
KUSHAL AGARWAL	1934	42.51%	1934	42.51%
UMA SAHA	682	14.98%	682	14.98%
NITU AGARWAL	1706	37.50%	1706	37.50%

**NOTE NO : 3****RESERVE AND SURPLUS****SURPLUS IN THE STATEMENT OF PROFIT & LOSS**

BALANCE AS AT THE BEGINNING OF THE YEAR

4734352

5736136

ADD : PROFIT FOR THE YEAR

664431

654216

LESS : INCOME TAX

37429

1656000

BALANCE AS AT THE END OF THE YEAR

5361354

4734352

**NOTE NO : 4****LONG TERM BORROWINGS**

TERM LOAN FROM STATE BANK OF BIKANIR &amp; JAIPUR

AZAD HIND BAG BRANCH

ACCOUNT NO. 61069263615

0

0

**NOTE NO : 5****DEFERRED TAX LIABILITY**

AMORTIZATION EXPENSES

0

0

0

0

ANJANEYA BUILDERS & PROMOTERS PVT LTD  
Kushal Agarwal  
DirectorANJANEYA BUILDERS & PROMOTERS PVT LTD  
Kailash Chandra Agarwal  
Chairman

**ANJANEYA BUILDERS & PROMOTERS PVT LIMITED**53, GARFA MAIN ROAD, JADAVPUR  
KOLKATA-700075**23RD ANNUAL REPORT 2019-2020**

2019-2020		2018-2019	
Rs.	P.	Rs.	P.

**NOTE NO : 6****SHORT TERM BORROWINGS**

		0	0
		0	0

**NOTE NO. 7****TRADE PAYABLE**

		2267210	2466183
		2267210	2466183

**NOTE NO : 8****OTHER CURRENT LIABILITIES****TDS PAYABLE**AS PER LAST ACCOUNT  
LESS : PAID

		0	0
		0	0
		0	0

ADD : THIS YEAR

		200000	250000
		200000	250000

DIRECTORS REMUNERATION

AUDIT FEES

ADVANCE FROM CUSTOMERS

GST PAYABLE

LIABILITIES FOR EXPENSES

		2193850	1380000
		11800	11800
		20869711	29098822
		0	326218
		149096	132972
		23424457	31199812

**NOTE NO. 9****SHORT TERM PROVISIONS****PROVISION FOR INCOME TAX**

AS PER LAST ACCOUNT

ADD : THIS YEAR

LESS : ASSESSED TAX

		3929478	3699617
		233449	229860
		4162927	3929477
		0	0
		4162927	3929477

**PROVISION FOR FRINGE BENEFIT TAX**

AS PER LAST ACCOUNT

		2031	2031
		4164958	3931508

**NOTE NO : 10****FIXED ASSETS**

ADD : THIS YEAR

		43044	30871
		0	16955

LESS : DEPRECIATION

		43044	47826
		4304	4782
		38740	43044

**NOTE NO : 11****LONG TERM LOANS AND ADVANCES**

KAILASH CHAND AGARWAL

		0	0
		0	0

ANJANEYA BUILDERS & PROMOTERS PVT LTD  
Kushel Jain  
Director

ANJANEYA BUILDERS & PROMOTERS PVT LTD  
Kailash Chand Agarwal  
Chairman



**ANJANEYA BUILDERS & PROMOTERS PVT LIMITED**  
 53, GARFA MAIN ROAD, JADAVPUR  
 KOLKATA-700075

**23RD ANNUAL REPORT 2019-2020**

**NOTE NO : 12**

**CASH AND CASH EQUIVALENTS**

**BALANCE WITH BANKS**

STATE BANK OF INDIA, GARFA BRANCH  
 ACCOUNT NO. 32287915253

2019-2020		2018-2019	
Rs.	P.	Rs.	P.

	88292		2732733
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CASH IN HAND (AS CERTIFIED BY THE MANAGEMENT)

	15034		201677
	103326		2934410

**NOTE NO : 13**

**SHORT TERM LOANS AND ADVANCES**

ADVANCE INCOME TAX

	3186205		2970558
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ADVANCE TO DIRECTORS

	0		86200
--	---	--	-------

DUTIES & TAXES

	19427		7467
--	-------	--	------

ADVANCE TO LAND OWNER

	11872000		18663000
--	----------	--	----------

ADVANCE TO SUPPLIERS

	160000		104000
--	--------	--	--------

SERVICE TAX CENVAT

	179581		179581
--	--------	--	--------

	15417213		22010806
--	----------	--	----------

**NOTE NO : 14**

**REVENUE FROM OPERATIONS**

SALE OF FLATS

	17377880		17013200
--	----------	--	----------

SALE OF GARAGE

	785000		250000
--	--------	--	--------

	18162880		17263200
--	----------	--	----------

**NOTE NO : 15**

**OTHER INCOME**

INTEREST

	18942		0
--	-------	--	---

EXTRA WORK

	0		71509
--	---	--	-------

	18942		71509
--	-------	--	-------

**NOTE NO. 16**

**CHANGES IN INVENTORIES**

OPENING WORK-IN-PROGRESS

	17798595		2652830
--	----------	--	---------

LESS : CLOSING WORK-IN-PROGRESS

	20113700		17798595
--	----------	--	----------

	-2315105		-15145765
--	----------	--	-----------

**NOTE NO : 17**

**EMPLOYEES BENEFIT EXPENSES**

SALARY

	598419		498527
--	--------	--	--------

STAFF WELFARE

	7400		0
--	------	--	---

	605819		498527
--	--------	--	--------

**NOTE NO : 18**

**FINANCE COST**

INTEREST ON OVERDRAFT

	0		0
--	---	--	---

BANK INTEREST

	0		0
--	---	--	---

	0		0
--	---	--	---

ANJANEYA BUILDERS & PROMOTERS PVT LTD  
*Rajesh Agarwal*  
 Director

ANJANEYA BUILDERS & PROMOTERS PVT LTD  
*Kailesh Kumar*  
 Chairman



**ANJANEYA BUILDERS & PROMOTERS PVT LIMITED**  
 53, GARFA MAIN ROAD, JADAVPUR  
 KOLKATA-700075

**23RD ANNUAL REPORT 2019-2020**

2019-2020		2018-2019	
Rs.	P.	Rs.	P.
	4304		4782
	<u>4304</u>		<u>4782</u>

**NOTE NO : 19**

**DEPRECIATION AND AMORTIZATION  
 DEPRECIATION**

**NOTE NO : 20**

**OTHER EXPENSES**

MATERIAL PURCHASE	6964600	10421246
METER CONNECTION CHARGES	291290	0
CONSTRUCTION EXPENSES	0	2142400
CONSTRUCTION OTHER EXP	0	455000
CONSTRUCTION LABOUR CHARGES	0	170564
ARCHITECTURE FEES	3124588	5598708
GENERAL EXPENSES	0	50000
DRAINAGE SANCTION CHARGES	2127	798
BROKERAGE & COMMISSION	76885	97946
GOODS AND SERVICE TAX	0	391290
CONVEYANCE	813623	0
DONATION & SUBSCRIPTION	25702	44829
LEGAL EXPENSES	19000	33201
REPAIRS & MAINTENANCE	18400	34670
PROFESSIONAL FEES	14750	11291
PUJA EXPENSES	36920	40650
LOSS ON FLAT CANCELLATION	0	5000
ELECTRICITY EXPENSES	0	111805
PROFESSIONAL TAX	82051	46172
BANK CHARGES	2500	2500
AUDIT FEES	8105	5010
REGISTRATION & STAMP DUTY	11800	11800
TELEPHONE CHARGES	55804	627751
TRADE LICENCE	6150	13154
ACCOUNTING CHARGES	2150	2150
DIRECTORS REMUNERATION	60000	60000
PRINTING & STATIONERY	3231850	4000000
RENT	5629	10015
TENANT	0	457500
LAND	0	700000
SECURITY GUARD CH	4135000	5500000
STAFF WELFARE EXP	0	11200
	0	36440
	<u>18988924</u>	<u>31093090</u>

**NOTE NO. 21**

**TAX EXPENSES**

**PROVISION FOR TAX**

	233449	229860
	<u>233449</u>	<u>229860</u>

ANJANEYA BUILDERS & PROMOTERS PVT LTD

*Kushal Javed*

Director

ANJANEYA BUILDERS & P...

*Kaushal & Anil*

Chairman





**ANJANEYA BUILDERS & PROMOTERS PVT LIMITED**  
53, GARFA MAIN ROAD, JADAVPUR  
KOLKATA-700075

LIST OF SHAREHOLDERS

	<u>31.03.2020</u>		<u>31.03.2019</u>	
	NO. OF SHARES	% OF HOLDINGS	NO. OF SHARES	% OF HOLDINGS
KAILASH CHANDRA AGARWAL	228	5.01%	228	5.01%
KUSHAL AGARWAL	2275	50.00%	1934	42.51%
UMA SAHA	0	0.00%	682	14.98%
NITU AGARWAL	2047	44.99%	1706	37.50%



ANJANEYA BUILDERS & PROMOTERS PVT. LTD.

*Kushal Agarwal*

Director

ANJANEYA BUILDERS & PROMOTERS PVT. LTD.

*Kailash Chandra Agarwal*

Chairman