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Priya Jeet Developers Private limited  
Standalone Balance Sheet as at 31st March 2019

(Amount in Rs.) (Amount in Rs.)

Particulars	Note No	As At 31st march 2019	As At 31st March, 2018
<b>Equity and Liabilities</b>			
<b>Shareholders' Fund</b>			
Share Capital	2	500,000	500,000
Reserves and Surplus	3	1,079,155	949,231
		<b>1,579,155</b>	<b>1,449,231</b>
<b>Current Liabilities</b>			
Short-term borrowings	4	-	700,000
Trade payables	5	12,023,519	15,822,544
Other Current Liabilities	6	22,648,676	11,233,642
Short-term provisions	7	35,292	325,700
		<b>34,707,486</b>	<b>28,081,885</b>
	<b>TOTAL</b>	<b>36,286,641</b>	<b>29,531,116</b>
<b>Assets</b>			
<b>Non- current assets</b>			
Fixed Assets			
Tangible Assets	8	4,653,421	4,753,437
		<b>4,653,421</b>	<b>4,753,437</b>
<b>Non- Current Investments</b>	9	11,579,200	11,579,200
<b>Current Assets</b>			
Sundry Debtors	11	222,000	-
Inventories	10	16,363,137	11,143,759
Cash and cash equivalent	12	113,313	531,860
Short-term loans and advances	13	3,319,568	1,486,859
Other current assets	14	36,000	36,000
		<b>20,054,020</b>	<b>13,198,479</b>
Notes on Financial Statements	1 to 20		
	<b>TOTAL</b>	<b>36,286,641</b>	<b>29,531,116</b>

As per our separate report of even date

For P Saraf & Co.  
Chartered Accountants  
FRN: 323888E

*Prakash Saraf*  
( PRAKASH SARAF )

Proprietor  
M.No. 059347



Date: 29.06.2019  
Place: Kolkata

For PRIYA JEET DEVELOPERS (P) LTD.

*S Sima Ranjith Mondal*  
DIRECTOR

For PRIYA JEET DEVELOPERS (P) LTD.

*Uttam Mondal*  
DIRECTOR

## Priya Jeet Developers Private Limited

Standalone Statement of Profit and Loss for the year ended 31st March 2019

Particulars	Note No	For the year ended 31st March, 2019	For the year ended 31st March, 2018
<b>Revenue from Operations</b>			
Revenue from operations ( net )	14	7,140,000	10,468,000
		<b>7,140,000</b>	<b>10,468,000</b>
<b>Other Income</b>	15	513,621	5,456
<b>Total Revenue</b>		<b>7,653,621</b>	<b>10,473,456</b>
<b>Expenses :</b>			
Purchases	16	2,742,630	5,207,871
Employee Benefit Expenses	17	4,067,497	4,115,688
Depreciation	8	100,018	130,544
Other expenses	18	578,260	421,281
<b>Total expenses</b>		<b>7,488,405</b>	<b>9,875,384</b>
<b>Profit before tax</b>		165,216	598,072
Tax expenses : Current Year		35,292	72,000
Earlier Years		-	-
<b>Profit for the period from continuing operations ( IX-X )</b>		<b>129,924</b>	<b>526,072</b>

Earning per Share of Rs. 10/- each : Basic & Diluted

2.60

10.52

As per our separate report of even date.

For P Saraf & Co.

Chartered Accountants

FRN: 323888E

*Prakash Saraf*  
( PRAKASH SARAF )

Proprietor

M.No. 059347



Date: 29.06.2019

Place: Kolkata

For PRIYA JEET DEVELOPERS (P) LTD.

*Sima Bani Mondal*  
DIRECTOR

For PRIYA JEET DEVELOPERS (P) LTD.

*Ulltam Mondal*  
DIRECTOR



## Priya Jeet Developers Private Limited

Notes forming Part of the Standalone Statement of Profit and Loss for the year ended 31st March, 2019

	(Amount in Rs.)	(Amount in Rs.)
Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
<b>14 Income From Operations</b>		
Sale of Flat/shop	7,140,000	10,468,000
Total	<b>7,140,000</b>	<b>10,468,000</b>
<b>15 Other Income</b>		
Interest Received	285	211
Discount Received	116	-
Scrap Sale	513,220	-
Misc Income	-	5,245
	<b>513,621</b>	<b>5,456</b>
<b>16 Cost of Project</b>		
Materials & Labour Charges	2,742,630	5,207,871
	<b>2,742,630</b>	<b>5,207,871</b>
<b>17 Employee Benefit Expenses</b>		
Directors Remuneration	3,000,000	2,800,000
Salary & Bonus	948,201	1,259,832
Contribution to Provident Fund	31,461	35,765
Contribution to ESI	13,957	12,284
Staff Welfare	72,878	7,807
	<b>4,067,497</b>	<b>4,115,688</b>
<b>18 Other Expenses</b>		
Audit Fees	15,000	5,000
Bank Charges	425	690
Subscription	650	38,360
Travelling & Conveyance	97,277	77,074
General Expenses	27,817	110,790
Loan Processing Fees	5,900	
Sales Promotion Expenses	54,847	
Donation	50,000	
Filing Fees	10,200	
Electricity	119,230	100,750
Printing & Stationery	39,076	16,594
Rates & Taxes	50,637	2,500
Repairs & Maintenance	89,297	59,246
Telephone Expenses	17,904	10,277
	<b>578,260</b>	<b>421,281</b>



Priya Jeet Developers Private Limited

(Amount in Rs.) (Amount in Rs.)

Standalone Cash Flow Statement for the year ended 31 March 2019

Particulars	2018-19	2017-18
<b>A. Cash Flow From Operating Activities:</b>		
Net profit before Tax and extraordinary items	129,924	526,072
Adjustment for depreciation	100,018	130,544
<b>Operating profit before working capital changes</b>	<b>229,942</b>	<b>656,616</b>
<b>Adjustments for changes in working capital:</b>		
Change in Loans & Advances	(1,832,709)	8,118,502
Change in Inventories	(5,219,378)	1,852,754
Change in other Current Assets	(222,000)	-
Change in Current Liabilities & Provisions	5,925,599	(4,938,848)
	<b>(1,118,546)</b>	<b>5,689,024</b>
Less: Tax paid	-	-
<b>Net Cash Generated from Operating Activities</b> (A)	<b>(1,118,546)</b>	<b>5,689,024</b>
<b>B. Cash Flow From Investing Activities:</b>		
Addition of Fixed Assets	-	-
Addition of Non Current Investments	-	(5,954,200)
<b>Net Cash used Investing Activities</b> (B)	<b>-</b>	<b>(5,954,200)</b>
<b>C. Cash Flow From Financing Activities:</b>		
Change in Short Term Borrowings	700,000	-
<b>Net Cash generated Financing Activities</b> (C)	<b>700,000</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(418,547)</b>	<b>(265,174)</b>
Opening Balance of cash and cash equivalents	531,860	797,035
Closing Balance of cash and cash equivalents	<b>113,313</b>	<b>531,860</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	81,974	218,593
With banks -		
- on current account	31,339	313,267
<b>Total cash and cash equivalents</b> (Note No. - 6)	<b>113,313</b>	<b>531,860</b>

The accompanying notes are an integral part of these Financial Statements  
As per our report of even date.

For P Saraf & Co.

Chartered Accountants

FRN: 323888E

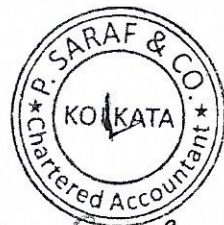
*Prakash Saraf*  
(PRAKASH SARAF)

Proprietor

M.No. 059347

Place: Kolkata

Date: 29.06.2019



For and on behalf of Board of Directors

*Sima Bani Mondal* *Chittam Mondal*

Director

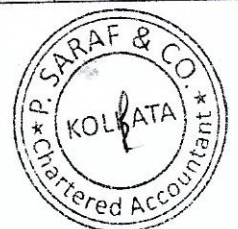
Director



**Priya Jeet Developers Private Limited**

**Notes forming Part of the Standalone Balance Sheet as at 31st March 2019**

Particulars	(Amount in Rs.)	
	As At 31st march 2019	As At 31st March, 2018
<b>2 Share Capital</b>		
<b>Authorised Capital</b>		
2,50,000 Equity Shares (L.Y. 250,000) of Rs.10/- each	2,500,000	2,500,000
<b>Issued Capital</b>		
50,000 Equity Shares (L.Y. 50,000) of Rs.10/- each fully paid up)	500,000	500,000
<b>Subscribed &amp; Paid Up Capital</b>		
50,000 Equity Shares (L.Y. 50,000) of Rs.10/- each fully paid up)	500,000	500,000
	<b>500,000</b>	<b>500,000</b>
a. The Company has only one class of shares referred to as equity shares having a per value of Rs. 10. Each holder of equity shares is entitled to one vote per share.		
b. The reconciliation of the number of shares outstanding and the amount of share capital :		
As on the end of the current reporting period	50,000	50,000
As on the end of the current reporting period	50,000	50,000
c. Shares in the Company held by each shareholder holding more than 5% shares :		
Sima Rani Mondal	No. of shares 48000	No. of shares 48000
	%	%
	96	96
d. Shares issued as fully paid bonus shares or shares bought back (For the period of five years immediately preceding the current year)	Nil	Nil
e. Shares issued pursuant to contract(s) without payment being received in cash. (For the period of five years immediately preceding the current year)	Nil	Nil
<b>3 Reserves and Surplus</b>		
<b>Surplus in Statement of Profit &amp; Loss</b>		
At the beginning of the year	949,231	423,159
Add Net Profit transferred from Statement of Profit and Loss	129,924	526,072
At the end of the year	<b>1,079,155</b>	<b>949,231</b>
<b>4 Long Term Borrowings</b>		
From a Director	-	700,000
	-	<b>700,000</b>
<b>5 Trade Payables</b>		
Trade Payables for Materials	7,214,112	15,808,054
Trade Payables for expenses	4,809,407	14,490
	<b>12,023,519</b>	<b>15,822,544</b>
<b>6 Other Current Liabilities</b>		
Advance against Flat (72, School Road)	4,679,000	3,550,000
Advance against Flat/Shop (27/20, K M Naskar Road))	2,100,000	4,350,000
Advance against Flat (45C, M B Sarani)	12,680,000	350,000
Advance against Flat (29, M B Sarani)	2,756,000	2,856,000
Others	361,176	103,142
Tax Deducted at Source (Payable)	50,000	2,000
Security Deposit	22,500	22,500
<b>TOTAL</b>	<b>22,648,676</b>	<b>11,233,642</b>



Particulars	As At 31st march 2019	As At 31st March. 2018
Short Term Provisions		
Provisions for Employee Benefits	-	253,700
Provisions for Income Tax	35,292	72,000
	35,292	325,700
<b>Assets</b>		
9 Non Current Investments (Trade)(Unquoted) In Equity Shares ; Subsidiary Company 6,25,300 Equity Shares (L.Y. 2,00,000) in Priya Jeet Foods & Beverages (P) Ltd	11,579,200	11,579,200
	11,579,200	11,579,200
10 Inventories		
(c) Project in progress (81, Subhas Pally)	53,000	53,000
(d) Joint Venture (Purba Putiary, Dakhinpara)	1,019,701	675,701
(ed) Project in progress (29, M B Sarani)	2,189,332	2,189,332
(f) Project in progress (20, Moore Avenue)	2,340	898,650
(g) Project in progress (21/1, M.B. Sarani)	110,000	110,000
(h) Project in progress (30 Dinesh Nagar)	1,068,830	1,068,830
(i) Project in progress (25C, Moore Av)	411,500	411,500
(j) Project in progress (27/20, KM Naskar Rd)	120,112	2,721,342
(k) Project in progress (45C, MB Sarani)	8,381,375	1,400,823
(l) Project in progress 29,MB Sarani & 53 K M Naskar)	911,796	-
(m) Project in progress (82, Roynagar)	75,788	70,721
(n) Project in progress (72, School Road)	1,469,363	993,858
(o) Project in progress (45, Sarder Para)	550,000	550,000
	16,363,137	11,143,758
11 Sundry Debtors Sundry Debtors	222,000	-
	222,000	-
12 Cash and Cash Equivalents		
Cash in Hand (as certified)	81,974	218,591
ICICI, Tollygunge (106405000263)	16,727	3,804
HDFC Bank, Tollygunge Branch (03342340000695)	11,616	306,467
Fixed Deposit with HDFC	2,996	2,996
	113,313	531,860
13 Short Term Loans and Advances		
Advance against Land	603,019	603,019
Advance Income Tax	-	1,833
Advances to Private Limited Companies (Related Party)	1,400,000	155,000
CGST & SGST (Input Credit)	316,549	76,756
Loans & Advances (Others)	1,000,000	650,250
	3,319,568	1,486,859
14 Other Current Assets Sundry Deposits	36,000	36,000
	36,000	36,000





Priya Jeet Developers Private Limited

Depreciation as per Income Tax Act for F.Y. 2018-19 (Asstt. Year 2019-20)

Annexure - 1

Particulars	Rate	WDV as on 1.4.2017	Addition		Deletion	Total (Rs.)	Depreciation (Rs.)	WDV As On 31.03.2018
			More than 180 days	Less than 180 days				
Land ( Head Office )	-	5,046,109				5,046,109	-	5,046,109
Land ( 99.N.S.C. )	-	1,507,358				1,507,358	-	1,507,358
Cell Phone	15%	23,858				23,858	3,579	20,279
Computer	40%	19,142				19,142	7,657	11,485
Fan	10%	1,170				1,170	117	1,053
Printer	15%	6,791				6,791	1,019	5,772
Pump/Water Supply	15%	3,091				3,091	464	2,627
Air Conditioner	15%	1,194				1,194	179	1,015
Cycle	15%	141				141	21	120
Furniture & Fixtures	10%	9,544				9,544	954	8,590
Generator	15%	576				576	86	490
Land & Building	10%	166,279				166,279	16,628	149,651
Mixer Machine	15%	37,011				37,011	5,552	31,459
<b>Total</b>		<b>6,822,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,822,264</b>	<b>36,256</b>	<b>6,786,008</b>



**Priya Jeet Developers Private Limited**

Note No. 8

**Intangible Assets : Fixed Assets**

**As at 31 March 2019**

Particulars	Gross Block at Cost			Depreciation		Net Block	
	As on 1.4.2018 (Rs.)	Addition (Rs.)	Deletion (Rs.)	As on 1.4.2018 (Rs.)	For the year (Rs.)	As on 31.3.2019 (Rs.)	As on 31.3.2018 (Rs.)
<b>HEAD OFFICE A/C</b>							
Land (30Foot Dimesh Nagar)	3,132,884			-	-	3,132,884	3,132,884
Office (759, Brahmaapur)	854,510			81202,9865	37,660	735,647	773,307
Garage (68/39, M.B. Sarani)	264,000			26057,0388	11,588	226,355	237,943
Air Conditioner	46,100			37484,939	1,559	7,056	8,615
Cell Phone/Telephone	113,287			109023,286	772	3,492	4,264
Computer	537,245			515069,162	14,006	8,170	22,176
Fan	3,329			3163	-	166	166
Furniture	62,690			55310,1262	1,911	5,469	7,380
Office Building	765,516			236030,9817	25,786	503,699	529,485
Pump/Auto Transfer	28,944			22597,569	1,149	5,198	6,346
Mixture Machine	76,650			45778,614	5,588	25,284	30,871
<b>Total</b>	<b>5,885,155</b>	<b>-</b>	<b>-</b>	<b>1,131,718</b>	<b>100,018</b>	<b>4,653,419</b>	<b>4,753,437</b>
<b>Previous Year</b>	<b>5,769,857</b>	<b>-</b>	<b>-</b>	<b>833,429</b>	<b>167,743</b>	<b>4,768,685</b>	<b>4,936,428</b>

