

**M/S BEPARI DEVELOPERS (P) LTD**  
**235 (Nabadit), Nayabad, Kolkata-700099, West Bengal, India**  
**Balance Sheet as at 31st March, 2020**

Particulars	Note No.	As At	As At
		31st March 2020	31st March 2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
a) Share Capital	2	1,00,000.00	1 00 000 00
b) Reserves and Surplus	3	2,51,834.00	1 02 255 60
<b>(2) Non-Current Liabilities</b>			
a) Long-term borrowings		-	-
b) Long-term Provisions		-	-
<b>(3) Current Liabilities</b>			
a) Short-term borrowings		-	-
b) Trade payables	4	29,66,572.00	27,15,069.30
c) Other current liabilities	5	24,40,500.00	23,70,000 00
d) Short-term provisions	6	49,860.00	41 550 00
<b>TOTAL</b>		<b>58,08,766.00</b>	<b>53,28 874 90</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
a) Fixed Assets			
Tangible assets	7	4,08,478.00	3,11,640 00
b) Long term loans and advances		-	-
<b>(2) Current Assets</b>			
a) Inventories	8	6,84,206.00	7,22,650 00
b) Trade receivables	9	32,35,000.00	12 07,066 00
c) Cash and cash equivalents	10	1,75,029.00	30 87,518 90
d) Short-term loans and advances	11	13,06,053.00	-
e) Other current assets	12	-	-
<b>TOTAL</b>		<b>58,08,766.00</b>	<b>53,28.874 90</b>

The accompanying notes 1 to 17 are an integral part of the Financial Statement.  
In terms of our report and event date

For **MANABENDRA BHATTACHARYYA & Co.**

Chartered Accountants  
(Firm ICAI Reg. No.-302030E)

*Amit Bhattacharjee*

(AMIT BHATTACHARJEE)  
Proprietor; Mem. No. : 050714

Place: Kolkata

Date: 09-12-2020

UDIN : 20050714AAABBL1990



BEPARI DEVELOPERS

*Sarwan Prasad Behera*

[07749749]

*Nirva Behera*

[07749770]

M/S BEPARI DEVELOPERS (P) LTD  
235 (Nabadit), Nayabad, Kolkata-700099, West Bengal, India

Statement of Profit and Loss Account for the year ended 31st March, 2020

Particulars	Note No.	(Amount in rupees)	
		For the year ended 31st March, 2020	For the year ended 31st March, 2019
I. Revenue from operations	13	1,12,50,000.00	86,50,000.00
II. Other Income	14	1,40,000.00	-
III. Total Revenue (I + II)		1,13,90,000.00	86,50,000.00
IV. Expenses:			
Purchase Of Material		34,69,200.00	40,62,000.00
Changes in inventories of finished goods, work-in-progress	15	38,444.00	-7,22,650.00
Employee benefit expense	16	6,03,600.00	4,44,000.00
Financial costs		-	-
Depreciation and amortization expense	7	1,40,870.00	88,360.00
Other expenses	17	69,38,447.00	46,12,091.00
Total Expenses		1,11,90,561.00	84,83,801.00
V. Profit before exceptional and extraordinary items and tax (III - IV)		1,99,439.00	1,66,199.00
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		1,99,439.00	1,66,199.00
VIII. Extraordinary Items		-	-
VIII. Profit before tax (VII - VIII)		1,99,439.00	1,66,199.00
IX. Tax expense:			
Current tax		49,860.00	41,550.00
X. Profit(Loss) from the period from continuing operations		1,49,579.00	1,24,649.00
XI. Profit(Loss) for the period (XI + XIV)		1,49,579.00	1,24,649.00
XII. Earning Per Equity Share			
1 Basic		80.90	12.46
2 Diluted		80.90	12.46

The accompanying notes 1 to 17 are an integral part of the Financial Statement.  
In terms of our report and event date

For MANABENDRA BHATTACHARYYA & Co.

Chartered Accountants

(Firm ICAI Reg. No.-302030E)

*Amit Bhattacharjee*

(AMIT BHATTACHARJEE)

Proprietor; Mem. No. : 050714

Place: Kolkata

Date: 09-12-2020

UDIN: 20050714AAABBL1990



BEPARI DEVELOPERS (P)

*Sovan Bandopadhyay*

[07749749]

BEPARI DEVELOPERS (P)

*Nava Bandopadhyay*

[07749770]

**BEPARI DEVELOPERS (P) LTD**  
 (Nabadit), Nayabad, Kolkata-700099, West Bengal, India

Note-2 SHARE CAPITAL	(Amount in Rupees)	
	As at 31st March 2020	As at 31st March 2019
<b>Authorised Share Capital</b>		
10,000 of Equity Share @ Rs. 10 each	1,00,000.00	1,00,000.00
(31.03.2020, 1000 Equity Share of Rs 10/- each)		
Total	<u>1,00,000.00</u>	<u>1,00,000.00</u>
<b>Issued, Subscribed &amp; Paidup</b>		
10,000 of Equity Share @ Rs. 10 each	1,00,000.00	1,00,000.00
Total	<u>1,00,000.00</u>	<u>1,00,000.00</u>

3. The Company has one class of equity shares having a par value of Rs.10/- each. Each share holder is eligible for one vote per share held. In the event of liquidation, the equityshare holders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their Shareholding.
4. Details of Equity shares held by shareholders holding more than 5% of the aggregate shares in the company

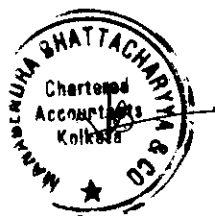
NAME OF SHAREHOLDERS	For the year 2020		For the year 2019	
	No of Share	Percentage	No of Share	Percentage
1. SANKAR PRASAD BEPARI	5000	50%	5000	50%
2. NIVA BEPARI	5000	50%	5000	50%
Total	<u>10000</u>	<u>100%</u>	<u>10000</u>	<u>100%</u>

Note-3 Reserve & Surplus

Particulars	AS at 31.03.2020	As at 31.03.2019
<b>General Reserve</b>		
At the beginning of the year		
Addition during the year		
At the end of the year	-	-
<b>Surplus As Per Statement of profit &amp; Loss Account</b>		
At the beginning of the year	1,02,255.00	-22,393.40
Profit for the year	1,49,579.00	1,24,649.00
	2,51,834.00	1,02,255.60
Less Transferred to General Reserve		
At the end of the year	2,51,834.00	1,02,255.60
<b>TOTAL</b>	<u>2,51,834.00</u>	<u>1,02,255.60</u>

Note-4 Trade Payable

Particulars	AS at 31.03.2020	As at 31.03.2019
Due to Micro and Small enterprises	29,66,572.00	27,15,069.30
Others	-	-
<b>Total</b>	<u>29,66,572.00</u>	<u>27,15,069.30</u>



BEPARI DEVELOPERS PVT. LTD.

Sankar Prasad Bepari

[07749749]

BEPARI LTD.

Niva Bepari

[07749770]

(Amount In Rupees)

Other Current Liabilities		
Particulars	AS at 31.03.2020	As at 31.03.2019
<b>Liabilities for Expenses:</b>		
Audit Fee	10,000.00	10,000.00
Accounting Charges	10,000.00	10,000.00
TDS-Payable	24,20,500.00	23,50,000.00
Advance received from Customers		
Professional Tax Payable-Employee		
Liabilities for Expenses- Others	24,40,500.00	23,70,000.00

**Note-8 Short-Term Provisions**

Particulars	AS at 31.03.2020	As at 31.03.2019
Provision for Income Tax	49,860.00	41,550.00
	49,860.00	41,550.00

**Note-8 Inventories**

Particulars	AS at 31.03.2020	As at 31.03.2019
At cost or market price whichever is lower		
i) Finished Materials	6,84,206.00	7,22,650.00
	6,84,206.00	7,22,650.00

i) Materials have been valued at cost of purchase

**Note-9 Trade Receivables**

Particulars	AS at 31.03.2020	As at 31.03.2019
<b>Unsecured Considered good</b>		
Less than Six Month	32,35,000.00	12,07,066.00
Other Debts	32,35,000.00	12,07,066.00

**Note-10 Cash And Cash Equivalents**

Particulars	AS at 31.03.2020	As at 31.03.2019
Bank balance on current account		
AXIS BANK 235(Nabadit) NayabadKolkata-91702004494620	51,065.00	16,12,027.90
Allahabad Bank-Santoshpur Avenue Branch-50469508565	83,877.00	14,57,927.00
Cash in hand - Certified by the management	40,087.00	17,564.00
	1,75,029.00	30,87,518.90

**Note-11 Short Term Loans And Advances**

Particulars	AS at 31.03.2020	As at 31.03.2019
Advance to Party-	12,23,526.00	-
Loan and Advances to Employee	82,527.00	-
	13,06,053.00	-

**Note-12 Other Current Assets**

(Amount In Rupees)

Particulars	AS at 31.03.2020	As at 31.03.2019
<b>Preliminary Expenses</b>		
Balance at the beginning of the year		
Charge to Statement of profit & loss Account		
Balance at the end of the Year		
Tax deducted at Source AY 2019-20		
Tax deducted at Source AY 2020-21		
Balance at the end of the year		



BEPARI DEVELOPERS PVT. LTD.  
Sankar Parnaal Bepari  
[07749749]

BEPARI DEV  
Nava Bepari  
[07749770]

**Revenue From Operation**

Particulars	AS at 31.03.2020	As at 31.03.2019
Consideration received from sale of flats	1,12,50,000.00	86,50,000.00
	1,12,50,000.00	86,50,000.00

**Note-14 Other Income**

Particulars	AS at 31.03.2020	As at 31.03.2019
Discount Received		
Miscellaneous Receipt	1,40,000.00	
Interest On Fixed Deposit		
Interest On IT refund		
	1,40,000.00	-

**Note-15 Changes in Inventories of Finished Material**

Particulars	AS at 31.03.2020	As at 31.03.2019
Stock at the beginning of the year	7,22,650.00	-
Add Purchase during the the year	34,69,200.00	40,62,000.00
Total	41,91,850.00	40,62,000.00
Less Stock Utilized during the year	35,07,644.00	33,39,350.00
Stock at end of the year	6,84,206.00	7,22,650.00
Stock at the beginning of the year	7,22,650.00	-
Stock at end of the year	6,84,206.00	7,22,650.00
Net changes at the end of year	38,444.00	-7,22,650.00

**Note-16 Employees Benefit Expenses**

Particulars	AS at 31.03.2020	As at 31.03.2019
Driver	2,34,600.00	2,04,000.00
Office staff	2,44,000.00	1,20,000.00
Caretaker	1,25,000.00	1,20,000.00
	6,03,600.00	4,44,000.00

**Note-17 Other Expenses**

Particulars	AS at 31.03.2020	As at 31.03.2019
Labour charges	9,60,000.00	7,10,000.00
Cost of survey	3,93,343.00	3,83,343.00
Expenses for installation of water, sewerage & drainage connection	2,60,000.00	3,10,000.00
Expenses for installation of lifts & elevators	5,37,707.00	5,27,707.00
Expenses for cutting, filling & leveling	3,10,350.00	3,10,350.00
Expenses for paints, plumbing & woodwork	20,78,454.00	5,23,578.00
Telephone expenses	11,500.00	9,584.00
Internet charges	20,643.00	12,036.00
Electricity charges	2,36,650.00	1,88,875.00
Advertisement	64,000.00	35,000.00
Transport charges	72,922.00	60,768.00
Bank charges	3,597.00	670.00
Director's Remuneration	3,00,000.00	6,00,000.00
Office expenses	3,59,761.00	1,79,881.00
Preliminary expenses		
Printing & Stationery	33,259.00	27,600.00
Filing fees	2,500.00	
Brokerage Expenses	3,77,750.00	
Accounting charges	10,000.00	10,000.00
Audit fees	10,000.00	10,000.00
Trade licence	2,500.00	2,500.00
Miscellaneous expenses	1,79,881.00	1,15,507.00
Rates & Taxes	7,13,630.00	5,94,692.00
	69,38,447.00	46,12,091.00

Nilva K. P. P.

10/07/20

Reviewed & Signed (S-100)

10/07/20



**Note no 7**

M/s Custodian Corporate Services Pvt Ltd  
 32 Di Deyolok Rattaman Road, Lake Gardens, Kral' Ja-700045

In Rupees

	GROSS BLOCK - COST				DEPRECIATION/AMORTISATION				NET BLOCK		
	Total As at 31 Mar 19	Addition during the year	Reduction during the year	Impairment/ (reversal) during the year	Total as at 31 Mar 20	Total As at 31 Mar 19	Provided for the year	Reduction/ adjustments during the year	As at 31 Mar 19	As at 31 Mar 20	
<b>Fixed Assets</b>											
<b>Tangible</b>											
<b>Plant &amp; Machinery</b>											
Construction Equipment	3,11,640	3,26,068	-	-	6,37,708	88,360	1,40,870	-	2,29,230	4,08,478	3,11,640
Previous Year											



SEFARI DEVELOPERS PVT. LTD.  
*Sarveshwar Prasad Debnar*  
 [077497749]

SEFARI DEVELOPERS PVT. LTD.  
*Nisha Bepari*  
 [077497775]