

MANA MA REAL ESTATE DEVELOPERS PRIVATE LIMITED

PAN No.- AAGCM9796E

DOI- 25/10/2010

Status : Company

P.Y 2018-19

A.Y 2019-20

Ward- 41(3), Nadia

COMPUTATION OF INCOME & TAX

Net Profit as per Profit & Loss Account	19,88,191	
Add: Depreciation as per books	93,688	
Less: Depreciation as per I.T. Act (as per Tax Audit Report)	<u>1,07,492</u>	19,74,387
TOTAL INCOME		19,74,387
ROUND OFF		19,74,390

Tax Statement

Tax on Rs.	19,74,390	4,93,598	
Add: Health & Education Cess		<u>19,744</u>	
Total Tax		5,13,341	
Add:- Interest			
u/s 234A		-	
u/s 234C		<u>7,983</u>	7,983
Total tax Liability		5,21,324	
Less: TDS		19,800	
Less: Advance Tax			
13/06/2018	50,000		
13/09/2018	50,000		
08/12/2018	1,50,000		
13/03/2019	2,50,000	5,00,000	5,00,000
Tax Payable / (Refundable)		<u>1,524</u>	

MANA MA REAL ESTATE
DEVELOPERS PVT. LTD.

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Director



MANA MA REAL ESTATE DEVELOPERS PRIVATE LIMITED

C/O UTSAV, B6/1(S), KALYANI, NADIA- 741235

CIN No.- U70102WB2010PTC154243

BALANCE SHEET AS AT 31ST MARCH 2019

PARTICULARS	NOTE	(AMOUNT IN ₹) 31.03.2019	(AMOUNT IN ₹) 31.03.2018
<u>EQUITY AND LIABILITIES:</u>			
Shareholders' Funds			
Share Capital	2	5,16,800	5,16,800
Reserve & Surplus	3	66,45,146	51,82,545
Non Current Liabilities			
Long Term Borrowings	4	37,11,796	190,65,107
Current Liabilities			
Trade Payables	5	28,25,717	84,28,850
Other Current Liabilities	6	182,21,338	247,28,590
Short-Term Provisions	7	5,21,324	4,04,758
TOTAL :		324,42,121	583,26,650
<u>ASSETS:</u>			
Non-Current Assets			
Fixed Assets			
i) Tangible Assets	8	2,04,716	2,98,404
Deferred Tax Assets	9	1,22,917	1,27,183
Current Assets			
Inventories	10	224,36,825	531,42,043
Trade Receivables	11	1,01,196	-
Cash and Cash Equivalents	12	65,33,074	26,71,767
Short-term Loans and Advances	13	30,43,393	20,87,253
TOTAL :		324,42,121	583,26,650

Significant Accounting Policies & Notes on
Financial statements

1 to 26

This is the Balance Sheet as referred to in our Report of even date.

For Mohit Arya & Associates
Chartered Accountants
(Firm No. 330192E)

Mohit Arya

CA Mohit Arya

Proprietor

Membership No. 306054

Kolkata, the 6th Day of September 2019

UDIN: 19306054AAAABW9866



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(Signature)
Director

MANA MA REAL ESTATE DEVELOPERS PRIVATE LIMITED

C/O UTSAV, B6/1(S), KALYANI, NADIA- 741235

CIN No.- U70102WB2010PTC154243

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2019

PARTICULARS	NOTE	(AMOUNT IN ₹) 31.03.2019	(AMOUNT IN ₹) 31.03.2018
<u>INCOME:</u>			
Revenue from Operations	14	519,42,743	363,82,458
Other Income	15	1,98,000	1,03,249
Total Revenue		521,40,743	364,85,707
<u>EXPENSES:</u>			
Cost of Goods Sold	16	449,96,133	322,11,492
Employee Benefits Expenses	17	4,38,000	4,14,000
Finance Costs	18	450	18,047
Depreciation and amortization expenses		93,688	1,39,005
Other Expenses	19	46,24,281	21,61,335
Total Expenses		501,52,552	349,43,878
Profit Before Exceptional and extraordinary Items & Tax		19,88,191	15,41,829
Exceptional Items/Extraordinary Items			
Prior Period Expenses		-	-
Profit Before Tax		19,88,191	15,41,829
Tax expense:			
Current tax		5,21,324	4,04,758
Tax relating to earlier years		-	-
Deferred Tax		4,266	(3,534)
Profit/(Loss) for the period		14,62,601	11,40,605
Earnings per equity share:			
Basic & Diluted (Face Value Rs. 10/= each)		28.30	22.07

Significant Accounting Policies & Notes on Financial statements

1 to 26

This is the Statement of Profit & Loss as referred to in our Report of even date.

For Mohit Arya & Associates
Chartered Accountants
(Firm No. 330192E)

Mohit Arya

CA Mohit Arya

Proprietor

Membership No. 306054

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C/O UTSAV, B6/1(S), KALYANI, NADIA- 741235

CIN No.- U70102WB2010PTC154243

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2019 AND STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON THAT DATE

	(AMOUNT IN ₹) 31.03.2019	(AMOUNT IN ₹) 31.03.2018			
2 SHARE CAPITAL :					
Authorised : 80,000 (P.Y. 80,000) Equity Shares of Rs.10/= each.	8,00,000	8,00,000			
Issued, Subscribed & Paid up : 51,680 (P.Y. 51,680) Equity Shares of Rs.10/= each fully paid up in cash.	5,16,800	5,16,800			
	5,16,800	5,16,800			
2.1 Reconciliation of No. of Outstanding Shares at the beginning and at the end of the year					
Outstanding Shares at the beginning of year	No. of Shares 51,680	No. of Shares 51,680			
Add: Issued during the year	-	-			
Outstanding Shares at the end of year	51,680	51,680			
2.2 Shareholders holding more than 5% of the Shares of the Company					
Sl. No.	Shareholders Name	% of holding 2019	% of holding 2018	No. of Shares held 2019	No. of Shares held 2018
1	Lakhi Prasad Pansari	19.35%	19.35%	10,000	10,000
2	Amit Pansari	19.35%	19.35%	10,000	10,000
3	Kanta Devi Pansari	19.35%	19.35%	10,000	10,000
4	Sumit Pansari	19.35%	19.35%	10,000	10,000
3 RESERVE & SURPLUS :					
A. Securities Premium Reserve					
	Balance as per last year			9,79,200	9,79,200
	Add/Less this year			-	-
	Closing Balance at the end of the Year		(A)	9,79,200	9,79,200
B. Surplus balance in Statement of Profit & Loss					
	Balance as per last year			42,03,345	30,62,740
	Add : Profit during the year			14,62,601	11,40,605
			(B)	56,65,946	42,03,345
	TOTAL		(A + B)	66,45,146	51,82,545
4 LONG TERM BORROWINGS					
Unsecured					
	From Parties			37,11,796	190,65,107
				37,11,796	190,65,107



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C/O UTSAV, B6/1(S), KALYANI, NADIA- 741235

CIN No.- U70102WB2010PTC154243

Notes to the Accounts (Contd...)

	(AMOUNT IN ₹) 31.03.2019	(AMOUNT IN ₹) 31.03.2018
5 TRADE PAYABLES		
For Goods and Services	28,25,717	84,28,850
	28,25,717	84,28,850
<p>The Company has not received any information from vendors regarding their status under the Micro, Small & Medium Enterprises Development Act, 2006 and hence disclosures relating to amounts unpaid as at the year end together with interest paid / payable under this have not been given.</p>		
6 OTHER CURRENT LIABILITIES		
Creditor for Expenses	25,000	29,000
Current Maturities of Long Term Debt (Car Loan)	-	38,821
Statutory Dues	1,08,261	1,72,928
Security Deposit Against Rent	80,000	-
Advance against Property	114,40,000	124,40,000
Advance from Debtors	65,68,077	120,47,841
	182,21,338	247,28,590
7 SHORT TERM PROVISIONS		
Provision for Income Tax	5,21,324	4,04,758
	5,21,324	4,04,758
9 DEFERRED TAX ASSETS		
Deferred Tax Assets (Net)	1,22,917	1,27,183
	1,22,917	1,27,183
DEFERRED TAX ASSETS		
<u>Particulars</u>	<u>Amount</u>	
WDV as per Income Tax Act	6,02,507	
WDV as per Companies Act	2,04,716	
Balance	3,97,791	
Deferred Tax Asset	1,22,917	
Deferred tax Liability	-	
10 INVENTORIES :		
(As taken, valued and certified by the management)		
Land	111,72,295	101,64,385
Work In Progress (Flats under Construction)	112,64,530	429,77,658
	224,36,825	531,42,043



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CIN No.- U70102WB2010PTC154243

Notes to the Accounts (Contd...)

	(AMOUNT IN ₹) 31.03.2019	(AMOUNT IN ₹) 31.03.2018
11 TRADE RECEIVABLES		
Debts exceeding six months	-	-
Other Debts	1,01,196	-
	1,01,196	-
12 CASH & CASH EQUIVALENTS		
Balances with Scheduled Banks :		
In Current Accounts	55,34,927	20,45,309
Cash on hand (As certified by the Management)	9,98,147	6,26,458
	65,33,074	26,71,767
13 SHORT TERM LOANS & ADVANCES :		
Advance to Suppliers & Others	10,74,613	10,23,284
Income Tax Payments	5,19,800	4,00,000
Input GST	14,48,980	6,63,969
	30,43,393	20,87,253
14 REVENUE FROM OPERATIONS:		
Sale of Flats	519,42,743	363,82,458
	519,42,743	363,82,458
15 OTHER INCOME :		
Interest Received :		
on Income Tax Refund	-	4,402
Rent	1,98,000	-
Liabilities written back	-	20,096
Short Term Capital Gain on Mutual Fund	-	78,706
Discount Received	-	45
	1,98,000	1,03,249
16 COST OF GOODS SOLD		
Cost of Flats Sold	449,96,133	322,11,492
	449,96,133	322,11,492
17 EMPLOYEE BENEFITS EXPENSES:		
Salaries and Wages	4,38,000	4,14,000
	4,38,000	4,14,000
18 FINANCE COST:		
Interest Expenses		
On Car Loan	450	18,047
On Unsecured Loan	4,02,001	8,78,582
Less:- Allocated to Construction cost	(4,02,001)	(8,78,582)
	450	18,047



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CIN No.- U70102WB2010PTC154243

Notes to the Accounts (Contd...)

	(AMOUNT IN ₹)	(AMOUNT IN ₹)
	31.03.2019	31.03.2018
19 OTHER EXPENSES :		
<u>Administrative & Other Expenses:</u>		
Auditors' Remuneration :		
For Statutory Audit	15,000	15,000
For Tax Audit	10,000	10,000
Advertisement	9,40,927	55,475
Bank Charges	263	1,446
Commission	26,98,502	16,71,259
Electricity Charges	93,113	1,36,494
Insurance	17,475	26,286
Interest on Statutory Dues	6,256	4,235
Legal & Professional Fees	16,506	45,750
Printing & Stationery	3,663	-
Repairs and Maintenance	67,055	95,625
Rates & taxes	98,077	15,756
Travelling Expenses	1,57,445	84,009
Sales Promotion Expenses	5,00,000	-
	46,24,281	21,61,335

For Mohit Arya & Associates
Chartered Accountants
(Firm No. 330192E)

Mohit Arya

CA Mohit Arya
Proprietor

Membership No. 306054

Kolkata, the 6th Day of September 2019

UDIN: 19306054AAAAABW9866



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Director

MANA MA REAL ESTATE DEVELOPERS PRIVATE LIMITED

C/O UTSAV, B6/1(S), KALYANI, NADIA- 741235

CIN No.- U70102WB2010PTC154243

Notes to Balance Sheet

Note No. 8

Sl. No.	Particulars	Gross Block			Depreciation			Net Block			
		As on 01.04.2018	Additions	Sale/ Adjustment	As at 31.03.2019	Up to 31.03.2018	For the Year	Less for Adjustment	Up to 31.03.2019	As at 31.03.2019	As at 31.03.2018
1	Vehicles	15,08,800	-	-	15,08,800	12,28,845	87,430	-	13,16,275	1,92,525	2,79,955
2	Computers	63,150	-	-	63,150	59,175	2,511	-	61,686	1,464	3,975
3	Furniture & Fittings	28,950	-	-	28,950	24,793	1,076	-	25,869	3,081	4,157
4	Office Equipments	35,800	-	-	35,800	25,483	2,671	-	28,154	7,646	10,317
	Total	16,36,700	-	-	16,36,700	13,38,296	93,688	-	14,31,984	2,04,716	2,98,404
	Previous Year	16,36,700	-	-	16,36,700	11,99,291	1,39,005	-	13,38,296	2,98,404	



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(Signature)

Director

MANA MA REAL ESTATE DEVELOPERS PRIVATE LIMITED

Notes to Accounts (Contd.)

20. RELATED PARTY DISCLOSURE AS PER AS 18

i) List of Related Parties

I. Party where Control Exists -----

II. Key Management Personnel

Amit Pansari
Lakhi Prasad Pansari

III. Relative of Directors -----

ii) Related Party Transactions

<u>Particulars</u>	<u>Party</u>	<u>2018-19</u> ₹	<u>2017-18</u> ₹
Interest	Lakhi Prasad Pansari	-	57,321
iii) Balance Outstanding as on year end			
Unsecured Loan	Lakhi Prasad Pansari	-	114,01,589

21. The Earning per Share has been calculated as specified in Accounting Standard 20 on "Earning per Share" by dividing the net profit after tax for the year by the number of shares issued & allotted by the Company.

22. Contingent Liabilities & Provisions Nil

23. Earnings & Expenditure in Foreign Currency Nil

24. The Balance in Sundry Debtors, Sundry Creditors and Advance accounts are subject to confirmation and subsequent adjustment if any on reconciliation.

25. Previous years' figures have been regrouped/ rearranged in order to make them comparable with those of the current years' figures.

For Mohit Arya & Associates
Chartered Accountants
(Firm No. 330192E)

Mohit Arya

CA Mohit Arya

Proprietor

Membership No. 306054

Kolkata, the 6th Day of September 2019

UDIN: 19306054AAAABW9866



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