

BALANCE SHEET AS AT 31st MARCH'2021

1 <u>EQUITY AND LIABILITIES</u>	Notes	AS ON <u>31.3.2021</u>	AS ON <u>31.03.2020</u>
(1) <u>Shareholder's Fund</u>			
a Share Capital	3	100,000.00	100,000.00
b Reserve & Surplus	4	7,435,058.20	7,434,440.08
c Money Received Against Share Warrant			
(2) Share Application Money Pending Allotment		-	-
(3) <u>Non- Current Liabilities</u>			
a Long Term Borrowings	5	5,400,000.00	6,500,000.00
b Deferred Tax Liability	6	155,143.00	133,870.00
c Other Long Term Liabilities			
d Long Term Provisions			
(4) <u>Current Liabilities</u>			
a Short Term borrowings	7	6,459,125.50	4,394,125.50
b Trade Payables	8	243,326.30	241,147.80
c Other Current Liabilities	8	14,564,130.46	14,646,590.90
d Short Term Provisions		11,584.00	194,665.00
TOTAL		34,368,367.46	33,644,839.28
<u>ASSETS</u>			
(1) <u>Non Current Assets</u>			
a Fixed Assets			
(i) Tangible Assets	9	604,187.94	843,098.02
(ii) Intangible Assets			
(iii) Capital work-in- Progress			
(iv) Intangible Assets under development			
b Non Current Investments	12	-	-
c Deferred Tax Assets(Net)			-
d Long Term Loans and Advances	13	21,198,205.81	21,167,727.00
e Other Non Current Assets		33,000.00	33,000.00
(2) <u>Current Assets</u>			
a Current Investments			
b Inventories	10	11,454,747.00	9,534,267.00
c Trade Receivables			
d Cash & Cash Equivalents	11	1,078,226.71	1,137,309.41
e Short Term Loans and Advances	13	-	929,437.85
f Other Current Assets		-	-
TOTAL		34,368,367.46	33,644,839.28

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1 & 2

AUDITORS REPORT**AS PER OUR REPORT OF EVEN DATE ATTACHED****For PRIYANKA GARG & ASSOCIATES
CHARTERED ACCOUNTANTS**

sd/-

**(PRIYANKA GARG)
PARTNER
M.NO. 060202
F.Reg. NO. 020155N****PLACE: NEW DELHI
DATE:****For and On Behalf Of Board Of Directors**

sd/-

**Nikoonz Aggarwal
Director
DIN:-05117505**

sd/-

**Abhishek Kumar
Director
DIN:-02302713**

TRINAYAN HOMES PRIVATE LIMITED
Annual Report 2020-21

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2021

	Note	<u>For the Year Ended</u> <u>31.03.2021</u>	<u>For the Year Ended</u> <u>31.03.2020</u>
I Revenue from Operations	15	940,379.00	7,830,106.00
II Other Income	16	382,416.72	1,371,069.00
III Total Revenue(I+II)		1,322,795.72	9,201,175.00
IV Expenses			
Cost of Materials Consumed	17	(1,504,278.00)	5,041,233.51
Purchase of Stock-in -Trade		-	-
Changes in Inventories of finished goods, work-in-progress and Stock-In-Trade			-
Employee Benefit Expenses	18	441,840.00	1,254,154.00
Finance Costs	19	9,803.80	60,294.10
Depreciation and amortization expenses	9	168,327.80	253,421.00
Other Expenses	20	2,173,627.00	1,802,480.31
Total Expenses		1,289,320.60	8,411,582.92
V Profit before exceptional and extraordinary items nd tax(III-IV)		33,475.12	789,592.08
VI Exceptional Items		-	-
VII Profit before extraordinary items nd tax(V-VI)		33,475.12	789,592.08
VIII Extraordinary Items		-	-
IX Profit before Tax(VII-VIII)		33,475.12	789,592.08
X Tax Expenses			
(i) Current Tax		11,584.00	194,665.00
(ii) Deferred Tax	6	21,273.00	13,185.00
XI Profit/(Loss) for the period from continuing Operations(IX-X)		618.12	581,742.08
XII Profit(Loss) from discontinuing operations			
XIII Tax Expenses of discontinuing operations			
XIV Profit/(Loss) for the period from discontinuing Operations (after tax)(XII-XIII)			
XV Profit/(Loss) for the Period(XI+XIV)		618.12	581,742.08
XVI Earnings per equity share			
(1) Basic	14	0.06	58.17
(2) Diluted			
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNT	1 & 2		

AUDITORS REPORT

AS PER OUR REPORT OF EVEN DATE ATTACHED

For PRIYANKA GARG & ASSOCIATES
CHARTERED ACCOUNTANTS

For and On Behalf Of Board Of Directors

(PRIYANKA GARG)
PARTNER
M.NO. 060202
F.Reg. NO. 020155N

Nikoonz Aggarwal
Director
DIN:-05117505

Abhishek Kumar
Director
DIN:-02302713

PLACE: NEW DELHI
DATE:

Note-1**Corporate Information**

M/s Trinayan Homes Private Limited is a private limited company situated in India and incorporated under the provisions of the Companies Act, 1956. The company's main objects is to purchase, sell, own, develop, let out or dispose off or give on rent lands of any tenure or interest therein and to develop, erect, construct and furnish industrial, residential, commercial, social, rural townships and to carry on the business of Real Estate Developers and colonisers and to prepare estimates, designs, plans, and specifications for such purposes.

Note-2**Basis Of Preparation**

The financial statement of the company has been prepared in accordance with generally accepted accounting principles in India (Indian GAAP), and mandatory accounting standards issued by the companies (Accounting Standards) Rules 2006 (as amended) and the provision of Companies Act, 1956 ("the Act") as adopted by the company. The company has complied with in all the material respects with the Accounting Standards notified under the Companies Act 1956 read with General Circular 8/2014 dated 4 April 2014, issued by the Ministry Of Corporate Affairs. The financial statements have been prepared on an accrual basis.

Summary Of Significant Accounting Policies**A) FIXED ASSETS**

Fixed Assets are started at cost of acquisition, inclusive of freight, duties, taxes, borrowings cost, erection expenses/commissioning expenses etc. upto the date the assets are put to use

B) DEPRECIATION

Depreciation for the year has been provided on the basis of Written Down value Method at the rates and in the manner as prescribed in Schedule VI to the Companies Act, 1956.

C) INVENTORIES

Inventories are valued at cost and net realisable value.

D) PURCHASES

Purchases are booked on the basis of date of material inward receipt (MIR) note.

E) CENVAT

Cenvat credit taken/available has been credited to respective cost of materials, store and spares and capital goods

F) REVENUE RECOGNITION**Sale of goods**

Sales are recognised on the basis of Part Completion method.

Interest

Interest is recognised on time proportion basis.

G) EMPLOYEE BENEFITS

Short-term employee benefits are recognised as an expense at the undiscounted amount in the statement of profit & Loss of the year in which related services is rendered. The liability for leave encashment in respect of employees (other than workers) is in the nature of short term employee benefits which has provided on the basis of estimation made by the management.

Retirement benefit in the form of provident fund and employees state insurance scheme are defined contribution schemes. The contributions to the provident fund, and employees state insurance are charged to the statement of profit and loss for the year when the contribution are due. The company has no obligation, other than the contribution payable to these funds

H) INVESTMENTS

Long term investments are stated at cost except those investments which in the management's opinion have suffered a permanent diminution and thus valued at nominal rate.

I) TAXES ON INCOME

Tax expense comprises current and deferred tax.

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdiction where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized in equity and not in the statement of profit & loss.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable rights exists to set-off current tax assets againsts current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

J) IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

K) BORROWING COSTS

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

L) PROVISIONS, CONTINGENT LIABILITIES & CONTIENGENT ASSETS

Provisions are recognised in the accounts in respect of present probable obligations arising as a result of past events and it is probable that there will be an outflow of resources, the amount of which can be reliably estimated.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company.

Contingent assets are neither recognised nor disclosed in the financial statement.

M) EARNING PER SHARE

Basic earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders(after deducting preference dividends and attributable taxes) by the weighted average number of equity share outstanding for the year.

For the purpose of calculating diluted earning per share the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

<u>NOTE 3: SHARE CAPITAL</u>	As at 31.3.2021		As at 31.3.2020	
Authorised Share Capital				
10,000 Equity Shares of Rs. 10/- each		100,000.00		100,000.00
		100,000.00		100,000.00
Issued, Subscribed & paid-up Shares				
Equity Share Capital				
10,000 Equity Shares of Rs. 10/- each fully paid up		100,000.00		100,000.00
Total Issued, Subscribed & Paid-up Capital		100,000.00		100,000.00

A) Reconciliation of the shares outstanding at the beginning and at the end of the year

	As at 31.3.2021		As at 31.3.2020	
Equity Shares	No. Of Shares	Amount	No. Of Shares	Amount
Balances of shares at the beginning of year	10,000.00	100,000.00	10,000	100,000.00
Add:- Addition during the year	-	-	-	-
Less:- Buy back during the year	-	-	-	-
Balances of shares at the end of the year	10,000.00	100,000.00	10,000	100,000.00

B) Terms/Right attached to equity shares

The company has only one class of equity shares having par value of Rs 10/- per share. Each holder of equity shares is entitled to vote per share.

In event of Liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution to the preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

C) Details of share holders holding more than 5% shares in the company				
	As at 31.3.2021		As at 31.3.2020	
	No. of shares	Percentage of holding	No. of shares	Percentage of holding
Equity Shares of Rs 10/- each fully paid				
Abhishek Kumar	3,300.00	33.00%	3,300.00	33.00
Khushboo Agarwal	3,300.00	33.00%	3,300.00	33.00
Nikoonz Agarwal	3,400.00	34.00%	3,400.00	34.00
Total	10,000.00	100.00%	10,000.00	100.00

Note 4 : RESERVE & SURPLUS

Particular	As at 31.3.2021	As at 31.3.2020
Surplus/ Profit & Loss		
Balance at the beginning of year	7,434,440.08	6,852,698.00
Add:- Profit for the year	618.12	581,742.08
Less:- Income tax pertaining to earlier year		
Balance at the close of year	7,435,058.20	7,434,440.08
Total Reserves & Surplus	7,435,058.20	7,434,440.08

Note 5 : LONG TERM BORROWINGS

Particular	Total Amount		Current Maturities	
	As at 31.3.2021	As at 31.3.2020	As at 31.3.2021	As at 31.3.2020
Term Loan (Secured)				
Car Loan-Verna-HDFC	-	117,381.90		117,381.90
Secured Loans	-	117,381.90	-	117,381.90
Unsecured Loans				
<i>From Corporates</i>	5,400,000.00	6,500,000.00		-
Total Long Term Borrowings	5,400,000.00	6,617,381.90	-	117,381.90

b) Indian rupee term loan from HDFC Bank -Car Verna was taken during the financial year 2014-15. The loan is repayable in 59 equal instalments of Rs. 15,307 alongwith interest, from the date of loan.

Note 6 : DEFERRED TAX ASSET/(LIABILITY)

Particular	As at 31.3.2021	As at 31.3.2020
Opening Balance	133,870.00	120,685.00
Tax Depreciation	250,148.00	304,134.00
Accounting Depreciation	168,327.80	253,421.00
Timing Differences	81,820.20	50,713.00
Deferred Tax Liabilities	21,273.00	13,185.00
Deferred Tax Asset/(Liability) for the year	155,143.00	133,870.00

Note 7 : SHORT TERM BORROWINGS

Particular	As at 31.3.2021	As at 31.3.2020
Loans and advances from director & related parties (Unsecured)**	6,459,125.50	4,394,125.50
Total Short Term Borrowings	6,459,125.50	4,394,125.50

Note 8 : OTHER CURRENT LIABILITIES

Particular	As at 31.3.2021	As at 31.3.2020
Trade Payables		
Due to Micro Small and Medium Enterprises		
Principal amount		
Interest payable		
Others	243,326.30	241,147.80
Total Trade Payables	243,326.30	241,147.80

Other Liabilities		
Creditors for Capital Goods		
Expenses Payables	1,042,336.46	1,178,415.00
Advances From Customers	13,521,794.00	13,350,794.00
Current maturities of long-term borrowings (Refer note no.5)	-	-
Total Other Liabilities	14,564,130.46	14,529,209.00
Total Other Current Liabilities	14,807,456.76	14,770,356.80

Note 10 : CURRENT ASSETS, LOANS & ADVANCES

Particular	As at 31.3.2021	As at 31.3.2020
INVENTORIES (As certified by Management)		
Work In Progress	11,454,747.00	9,534,267.00
Total	11,454,747.00	9,534,267.00

Note 11 : CASH & BANK BALANCES

Particular	As at 31.3.2021		As at 31.3.2020	
Cash In Hand	908,094.46		858,854.46	
Balance With Scheduled Banks	170,132.25	1,078,226.71	278,454.95	1,137,309.41
Current maturities of loans and advances (Refer note no.13)				
Total		1,078,226.71		1,137,309.41

Note 12: NON-CURRENT INVESTMENTS

Particulars	As at 31.3.2021	As at 31.3.2020
FD With ICICI Bank	-	-
Total Non-current Investments	-	-

Note 13 : LOANS AND ADVANCES

Particulars	Non-current		Current	
	As at 31.3.2021	As at 31.3.2020	As at 31.3.2021	As at 31.3.2020
Security Deposits				
-Unsecured, Considered Good	33,000.00	33,000.00		
Advances For Goods				
-Unsecured, Considered Good	20,467,529.00	21,167,727.00		
Advances Recoverable in cash or kind				
-Unsecured, Considered Good	730,676.81	-	-	-
Total	21,231,205.81	21,200,727.00	-	-
Amount disclosed under "Other Current Assets" (Note 12)		-	-	-
Total Loans And Advances	21,231,205.81	21,200,727.00	-	-

NOTE-14

EARNING PER SHARE (EPS)	As at 31.3.2021	As at 31.3.2020
Profit/Loss attributable to the equity shareholders	618.12	581,742.08
Number/Weighted Average number of equity shares Outstanding at the end of the	-	-
Number/Weighted Average number of equity shares Outstanding at the end of the	10,000.00	10,000.00
Nominal value of equity shares	10.00	10.00
Basis/Diluted Earning per share	0.06	58.17

NOTE-15

REVENUE FROM OPERATIONS	For The Year Ended 31-Mar-21	For The Year Ended 31-Mar-20
Revenue from Sales -On % Completion method	940,379.00	7,830,106.00
Revenue from Operations	940,379.00	7,830,106.00

NOTE-16

OTHER INCOME	For The Year Ended 31-Mar-21	For The Year Ended 31-Mar-20
Other Income	382,416.72	1,371,069.00
Total	382,416.72	1,371,069.00

NOTE-17

COST OF MATERIAL CONSUMED	For The Year Ended 31-Mar-21	For The Year Ended 31-Mar-20
Opening Stock	9,534,267.00	10,345,087.00
Purchases	416,202.00	4,230,413.51
Closing Stock	11,454,747.00	9,534,267.00
Total	(1,504,278.00)	5,041,233.51

NOTE-18

EMPLOYEE BENEFIT EXPENSES	For The Year Ended 31-Mar-21	For The Year Ended 31-Mar-20
Salaries, Wages & Bonus	418,979.00	1,207,891.00
Contribution To Employee Statutory Funds	22,861.00	46,263.00
Total	441,840.00	1,254,154.00

NOTE-19

FINANCIAL EXPENSES	For The Year Ended 31-Mar-21	For The Year Ended 31-Mar-20
Bank Charges	6,001.00	38,535.00
Interest On Car Loans	3,802.80	21,759.10
Total	9,803.80	60,294.10

NOTE -20

Direct EXPENSES	For The Year Ended 31-Mar-21	For The Year Ended 31-Mar-20
Construction expenses		-
Electrical Expenses		-
Total (A)	-	-
ADMINISTRATIVE EXPENSES		
Audit Fees	35,400.00	35,400.00
Charges & Fees		-
Director Remuneration	2,040,000.00	1,440,000.00
Diwali Expenses	-	11,700.00
Electricity Expenses		
Insurance	-	4,983.00
Interest on esic		
Interest on Tds	2,700.00	740.00
Misc Exp	16,017.00	5,064.91
Professional Charges	59,610.00	144,300.00
Repair & Maintt-Other		122,292.40
Rent	18,000.00	30,000.00
Short & Excess		-
Software Expenses		-
Web Site Charges	1,900.00	8,000.00
Total (B)	2,173,627.00	1,802,480.31
Grand Total (A+B)	2,173,627.00	1,802,480.31

NOTE :21

As per list of creditors as certified by management, no dues are payable to any Micro & Small Enterprises as per MSMED Act, 2006

NOTE : 22

The Company is a Small & Medium Sized Company(SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the company has complied with the accounting Standards as applicable to a Small & Medium Sized Company.

NOTE : 23

During the year the Company has not engaged any employee who is drawing salary of Rs. 6,000,000 or more per annum if employed throughout the year or Rs. 500,000 per month or more if employed the part of the year.

NOTE : 24

Expenditure in Foreign Currency : NIL

NOTE : 25

Earning in Foreign Exchange : NIL

NOTE : 26

Provision for Current Tax : **Rs.174665**

NOTE 27: AUDITORS REMUNERATION

PARTICULARS	2020-21	2019-20
Audit Fees	30,000.00	30,000.00
Service tax	5,400.00	5,400.00
Total	35,400.00	35,400.00

NOTE : 28

The Company has cash in hand of Rs. 858854.00 as on 31st March, 2020. As per management the same has been physically verified by them.

NOTE : 29

Previous year's figures have been regrouped where necessary to confirm to this year's classification.

"AUDITORS REPORT"

As Per our Separate Report of Even Date attached"

For Priyanka Garg And Associates
Chartered Accountant
Firm registration No. 020155N

For and On Behalf Of Board Of Directors

Priyanka Garg
Partner
Membership No. 060202

Nikoonz Aggarwal
Director
DIN:-05117505

Abhishek Kumar
Director
DIN:-02302713

Place : New Delhi
DATE:

TRINAYAN HOMES PRIVATE LIMITED

GROUPINGS TO THE BALANCE SHEET

31.3.2021

SECURED LOAN

Car Loan-Verna ICICI

<u>Fbd</u>	<u>Ranchi</u>	<u>Total</u>
-	-	-
-	-	-

UNSECURED LOAN

From Directors & Relatives

Abhishek Kumar HUF (Loan)

2,122,718.00 2,122,718.00

Chanda Verma

1,000,000.00 1,000,000.00

khushboo Aggarwal

3,336,407.50 3,336,407.50

6,459,125.50 - **6,459,125.50**

From Corporates

TECHNICARE BIOMED INDIA PVT. LTD.

2,000,000.00 2,000,000.00

KATYAYNI CAPITAL PVT. LTD.

1,000,000.00 1,000,000.00

Samrat Infracon Pvt Ltd

- -

Vedna Trading Pvt Ltd

2,000,000.00 2,000,000.00

Wood Light Infrabuild

400,000.00 400,000.00

5,400,000.00 - **5,400,000.00**

Advance Against Booking- Ranchi

Advance Against Booking-VVI Extnn West

Bipin Kumar Sharma- Adv Ranikhet

102,500.00 102,500.00

Advance Against Booking VVI EXTNN East

Adv Agnst U-17/VV Extnn- Akash Ghosh

- 292,345.00

Raju Taneja

- -

Global Link servivces

- -

Sinha Enterprises

3,000,000.00 3,000,000.00

Advance Received Agst VV-II

- -

India Affordable Housing Solution

2,300,000.00 2,300,000.00

Ashok Kumar

50,000.00 50,000.00

Sampa Srivastav

51,000.00 51,000.00

Sonali Roy Chowdhury

751,628.00 751,628.00

Naveen Kumar

4,840,000.00 4,840,000.00

Shivam Engineers

2,134,321.00 2,134,321.00

Grand Total **13,420,794.00** **101,000.00** **13,521,794.00**

Cash In hand

Cash In hand

<u>Fbd</u>	<u>Ranchi</u>	<u>Total</u>
376,284.02	531,810.44	908,094.46

BANK ACCOUNTS

<u>Fbd</u>	<u>Ranchi</u>	<u>Total</u>
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TRINAYAN HOMES PRIVATE LIMITED

GROUPINGS TO THE BALANCE SHEET

31.3.2021

HDFC Bank	28,835.75		28,835.75
ICICI BANK LTD -	127,043.85	14,252.65	141,296.50
HDFC Bank			-
	<u>155,879.60</u>	<u>14,252.65</u>	<u>170,132.25</u>

Loan & Advances

Advance for Rishikesh Land

Dayal Singh - Rishikesh	108000.00		108,000.00
Jagmohan Singh - Rishikesh	272500.00		272,500.00
Kalam Singh - Rishikesh	107500.00		107,500.00
Khajani Devi - Rishikesh	330000.00		330,000.00
Mehar Singh- Rishikesh	60000.00		60,000.00
Pyara Devi - Rishikesh	450000.00		450,000.00
Pyar Singh - Rishikesh	114000.00		114,000.00
Raghuver Singh- Rishikesh	243000.00		243,000.00
Satye Singh - Rishi Kesh	610000.00		610,000.00
Singh Dharam- Rishikesh	54000.00		54,000.00
Singh DHoom - Rishikesh	54000.00		54,000.00
Savitri Srivastav ranchi	800000.00		800,000.00

Advance To Supplier

Ajay Kumar Gupta-Bhavnathpur			-
Niranjan Kumar Pathak-Bhavnathpur			-
Sonu Kumar - Bhavnathpur			-
SUSHIL RAM -BHAVNATHPUR			-
tile zone	389,000.00		389,000.00
Pappu - Bhavnathpur			-
Gagan Sales	646,018.00		646,018.00
PAGIA MARBLES PVT LTD	140,608.00		140,608.00
Shivam Traders	130,100.00		130,100.00
Shree Ganesh Marketing			-
Adv Kapil Kumar-Gurgaon Work			-
Fujitec India P Ltd	77,803.00		77,803.00
HIMANSHU BISHT	635,000.00		635,000.00
K.R. KAPOOR			-

Abhijeet Day	5,100,000.00		5,100,000.00
Kartik Prasad- Tarang Proj Ranchi	1,700,000.00		1,700,000.00

RANCHI

Advance to supplier		170,000.00	170,000.00
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Adv for Land in Ranchi

Ajit Kumar Verma		<u>1,000,000.00</u>	1,000,000.00
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ABHISHEK KUMAR		1,985,000.00	1,985,000.00
Jai Deep Alexander		600,000.00	600,000.00
Laxmi Devi -Adv for Cheshiar Home		2,500,000.00	2,500,000.00

TRINAYAN HOMES PRIVATE LIMITED

GROUPINGS TO THE BALANCE SHEET

31.3.2021

Micro Engg Co.		921,000.00	921,000.00
Mohita Sinha		150,000.00	150,000.00
Vivek Kr Srivastava	150,000.00		150,000.00
PAGWIN ENTERPRISES		600,000.00	600,000.00
Ranjeet Bahadur		(120,000.00)	(120,000.00)
Trinayan Infrastructures Pvt Ltd		490,000.00	490,000.00
		12,171,529.00	8,296,000.00
			20,467,529.00

<u>Fbd</u>	<u>Ranchi</u>	<u>Total</u>
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Security Deposit-Ranchi Office	33,000.00	33,000.00
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<u>Fbd</u>	<u>Ranchi</u>	<u>Total</u>
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Nikoonz Agrawal - Loan		-
GST Refundable		176,406.11
Vat Refundable	73,052.00	264,298.70
Advance Income Tax	175,000.00	175,000.00
Income Tax Refund		-
Imprest Account harsingh Bisght		-
I.Tax Refund FY 13-14	41,920.00	41,920.00
Tds Receivabe		-
TDS 2018-19	-	-
	289,972.00	440,704.81
		730,676.81

TRINAYAN HOMES PRIVATE LIMITED

GROUPINGS TO THE BALANCE SHEET

31.3.2021

TRINAYAN HOMES PRIVATE LIMITED

GROUPINGS TO THE PROFIT & LOSS

Fbd **Ranchi** **Total**

SALES & OTHER INCOMES

Revenue From Operations-From Utrakhand -Distt
Almora- On Basis Of % completion Method

940,379.00 940,379.00

Ranchi Project

- -

Sales Surya Nagar Flat

-

940,379.00 - 940,379.00

PURCHASES

Purchase Cottage

-

-

EXPENSES-

Fbd **Ranchi** **Total**

Construction Expenses

Building Material

- -

Electrical Item

-

Lift Purchase

-

Plywood

-

Sanitary Items

-

Purchases-Cement

38,719.00 38,719.00

Expenses-Greenfields & Sushant Lok

Purchase-Electrical Items

-

Purchase- Paints

-

Purchase Sanitary Items GF

-

Purchase-Tiles

-

Expenses-Ranchi

PURCHASE-SAND & CHIPS

259,733.00 28,500.00 288,233.00

Purchase-Bulg Mat

38,775.00 38,775.00

Expenses - Ranikhet

Tiles

-

Exp Sec -28

Building Mat Sec-28

-

Iron & Steel Sec -28

50,475.00 50,475.00

348,983.00 67,219.00 416,202.00

Fbd **Ranchi** **Total**

Employee Benefit Expenses

Labour Expenses

94,007.00 94,007.00

Salary & Wages

32,000.00 32,000.00

Salary & Wages

40,000.00 40,000.00

Salary & Wages

252,972.00 252,972.00

TRINAYAN HOMES PRIVATE LIMITED

GROUPINGS TO THE BALANCE SHEET

31.3.2021

<i>Esi Employer Cont.</i>	6,667.00	6,667.00
<i>Epf Employer's Contribution</i>	10,194.00	10,194.00
<i>Epf Admn Charges</i>	6,000.00	6,000.00
	441,840.00	441,840.00

	<u>Fbd</u>	<u>Ranchi</u>	<u>Total</u>
Audit Fees			-
Director Remuneration	2,040,000.00		2,040,000.00
Diwali expenses			-
Office rent	18,000.00		18,000.00
Insurance			-
Interest on Tds	2,700.00		2,700.00
Misc Exp	10,107.00	3,024.00	13,131.00
Professional Charges	54,610.00	5,000.00	59,610.00
Short & excess	2,886.00		2,886.00
Web Site Charges	1,900.00		1,900.00
	<u>2,130,203.00</u>	<u>8,024.00</u>	<u>2,138,227.00</u>

<u>Financial Expenses</u>	<u>Fbd</u>	<u>Ranchi</u>	<u>Total</u>
Bank charges	6,001.00		6,001.00
Interest On Car Loans		3,802.80	3,802.80
Processing Fees			-
Interest on Loan			-
	<u>6,001.00</u>	<u>3,802.80</u>	<u>9,803.80</u>

Other Income

<u>Opening Credit Balances taken As Other Income</u>	<u>Fbd</u>	<u>Ranchi</u>	<u>Total</u>
SALARY PAYABLE			-
<i>WCT PAYABLE 14-15</i>			-
<i>Raju Taneja Loan</i>			-
<i>Last Year GST PAID INCOME</i>			-
Govt Officials/ relatives			-
Global Link servivces			-
Samrat Infracon Pvt Ltd	1000000.00		1,000,000.00
Wood Light Infrabuild	100000.00		100,000.00
<i>FDR</i>			-
Service Tax 2013-14			-
Service Tax 2014-15			-
			-
Opening Debit Balances also written off			-
<i>Ali Flooring</i>			-
<i>Avain Infrastructures</i>			-
<i>LT ELEVATOR PVT.LTD</i>			-
<i>K.R. KAPOOR</i>	100,000.00		100,000.00

Trinayan Homes Private Limited
Depreciation Chart for the FY 2020-21
(As Per IT Act)

Paticulars	Rate	As on 1.4.2020	Addition Before 30.09.2020	Addition After 30.09.2020	Sale	Total	Depreciation for the year	Net Block As on 31.03.2020
<u>COMPUTER</u>		<u>179.00</u>	<u>24,576.27</u>	<u>-</u>	<u>-</u>	<u>24,755.27</u>	<u>9,902.00</u>	<u>14,853.27</u>
COMPUTER	40.00%	177.00	24,576.27	-	-	24,753.27	9,901.00	14,852.27
PRINTER	40.00%	2.00	-	-	-	2.00	1.00	1.00
<u>VEHICLES</u>		<u>1,409,023.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,409,023.00</u>	<u>211,354.00</u>	<u>1,197,669.00</u>
CAR-I/10	15.00%	655,544.00	-	-	-	655,544.00	98,332.00	557,212.00
CAR-INNOVA	15.00%	170,540.00	-	-	-	170,540.00	25,581.00	144,959.00
CAR-OPTRA	15.00%	173,368.00	-	-	-	173,368.00	26,005.00	147,363.00
CAR-VERNA	15.00%	409,571.00	-	-	-	409,571.00	61,436.00	348,135.00
						-		
<u>FURNITURE & FIXTUR</u>	10.00%	<u>1,604.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,604.00</u>	<u>160.00</u>	<u>1,444.00</u>
<u>OFFICE EQUIPMENTS</u>		<u>118,114.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,114.00</u>	<u>17,717.00</u>	<u>100,397.00</u>
INVERTER	15.00%	28,663.00	-	-	-	28,663.00	4,299.00	24,364.00
OFFICE EQUIPMENTS	15.00%	16,311.00	-	-	-	16,311.00	2,447.00	13,864.00
AIR CONDITIONER	15.00%	12,263.00	-	-	-	12,263.00	1,839.00	10,424.00
MOBILE	15.00%	17,625.00	-	-	-	17,625.00	2,644.00	14,981.00
R.O. SYSTEM	15.00%	29,568.00	-	-	-	29,568.00	4,435.00	25,133.00
LCH FHD Model	15.00%	13,684.00	-	-	-	13,684.00	2,053.00	11,631.00
<u>PLANT & MACHINERY</u>		<u>433,338.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>433,338.00</u>	<u>65,001.00</u>	<u>368,337.00</u>
GENERATOR	15.00%	433,338.00	-	-	-	433,338.00	65,001.00	368,337.00
Total		<u>1,962,258.00</u>	<u>24,576.27</u>	<u>-</u>	<u>-</u>	<u>1,986,834.27</u>	<u>304,134.00</u>	<u>1,682,700.27</u>

TRINAYAN HOMES PRIVATE LIMITED

Note- of Fixed Assets as on 31-03-2021

PARTICULARS	GROSS BLOCK				DEPRECIATION			Residual Value	Value to be adjusted from Reserves	NET BLOCK	
	As on	Additions	Total As At	Life of an asset	Up to	During the	UP TO			As At	As At
	01.04.2020	Amount	31.03.2021		31.03.2020	year	31.03.2021			31.03.2021	31.03.2021
Computer	75,919.00	24,576.27	100,495.27	3 Years	41,102.01	10,716.00	51,818.01			48,677.26	34,816.99
Printer	1,732.64	-	1,732.64	3 years	1,017.00	-	1,017.00			715.64	715.64
Car - I 10	2,318,000.00	-	2,318,000.00	8 Years	2,269,759.85	-	2,269,759.85			48,240.15	48,240.15
Car Innova	625,855.00	-	625,855.00	8 Years	594,605.18	-	594,605.18			31,249.82	31,249.82
Car Optra	636,233.00	-	636,233.00	8 Years	604,464.47	-	604,464.47			31,768.53	31,768.53
Car Verna	1,085,966.00	-	1,085,966.00	8 Years	1,000,682.72	14,701.00	1,015,383.72			70,582.28	85,283.28
New Car	983,287.00	-	983,287.00	8 Years	640,795.08	117,453.00	758,248.08			225,038.92	342,491.92
Furniture & Inverter	3,727.62	-	3,727.62	10 years	3,313.33	137	3,450.33			277.29	414.29
Office Equip	88,561.78	-	88,561.78	10 years	68,160.12	19,123.00	87,283.12			1,278.66	20,401.66
	31,030.00	-	31,030.00	10 Years	18,744.59	3,292.00	22,036.59			8,993.41	12,285.41
Air Condition	45,002.00	-	45,002.00	15 Years	35,074.36	1,859.00	36,933.36			8,068.64	9,927.64
Mobile	28,550.00	-	28,550.00	3 Years	26,004.00	1,062.00	27,066.00			1,484.00	2,546.00
R.O System	59,163.00	-	59,163.00	10 Years	40,036.15	5,103.00	45,139.15			14,023.85	19,126.85
LCD FHD	33,500.00	-	33,500.00	3 Years	25,791.16	2,123.00	27,914.16			5,585.84	7,708.84
Generator	736,926.00	-	736,926.00	15 Years	311,960.27	77,852.00	389,812.27			347,113.73	424,965.73
Grand Total	6,753,453.04	24,576.27	6,778,029.31		5,681,510.29	253,421.00	5,934,931.29	0	0	843,098.02	1,071,942.75