

ISHAAN INFRAESTATES INDIA PRIVATE LIMITED

G-56, PUSHKAR ENCLAVE

PASCHIM VIHAR, NEW DELHI, 110063

CIN NO : U45206DL2009PTC189936

BALANCE SHEET AS AT 31ST MARCH, 2019

Particulars	Note No	As at 31.03.2019 Amount (Rs.)	As at 31.03.2018 Amount (Rs.)
I. Equity and Liabilities			
(1) Shareholders' Funds			
(a) Share Capital	1.1	1,00,00,000.00	1,00,00,000.00
(b) Reserves & Surplus	1.2	1,03,48,089.62	51,74,024.16
(2) Share Application Money Pending Allotment			
-			
(3) Non- Current Liabilities			
(a) Long Term Borrowings	1.3	36,07,240.05	57,72,077.14
(b) Long- Term Provisions	1.4	11,86,066.00	-
(c) Other Long Term Liabilities	1.5	19,72,377.50	31,70,217.50
(4) Current Liabilities			
(a) Short- Term Borrowings	1.6	1,03,13,935.86	1,45,51,197.63
(b) Trade Payables	1.7	64,92,267.17	79,20,983.64
(c) Other Current Liabilities	1.8	11,27,39,963.90	6,24,56,874.52
(d) Short- Term Provisions	1.9	24,70,326.00	11,84,107.00
Total :		15,91,30,266.10	11,02,29,481.59
II Assets			
(1) Non- Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	1.10	78,90,149.46	1,02,55,549.90
(ii) Intangible Assets		-	-
(c) Long- Term Loans & Advances	1.11	1,79,89,300.00	1,79,89,300.00
(d) Deferred Tax Assets (Net)		7,97,007.00	4,87,728.00
(2) Current Assets			
(a) Inventories	1.12	2,94,03,243.02	3,25,33,791.02
(b) Trade Receivables	1.13	1,25,91,164.79	2,57,80,524.40
(c) Cash and Cash Equivalents	1.14	7,94,42,910.33	1,78,38,879.12
(d) Short- Term Loans & Advances	1.15	1,10,16,491.50	53,43,709.15
Total :		15,91,30,266.10	11,02,29,481.59

The accompanying notes (1-3) are an integral part of the financial statements

As per our separate report of even date
For R K D S & Associates
 Chartered Accountants
 Firm Registration No. 309091E

Shiv Kumar Lath
 Partner
 Membership Number: 079720
 UDIN: 13079720AAAAG04560
 New Delhi
 The 29th Day of September, 2019

For & On Behalf of Board of Directors
ISHAAN INFRAESTATES INDIA (P) LTD.

(Signature)
DIRECTOR

ISHAAN INFRAESTATES INDIA (P) LTD.

(Signature)
DIRECTOR

ISHAAN INFRAESTATES INDIA PRIVATE LIMITED

G-56, PUSHKAR ENCLAVE
PASCHIM VIHAR, NEW DELHI, 110063
CIN NO : U45206DL2009PTC189936

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

Particulars	Note No	For The Year Ended 31.03.2019 Amount (Rs.)	For The Year Ended 31.03.2018 Amount (Rs.)
I. Revenue From Operations	1.16	12,17,61,137.77	7,03,42,557.40
II. Other Income	1.17	32,55,419.36	12,40,702.81
Total : (a)		12,50,16,557.13	7,15,83,260.21
III. Expenses:			
Cost of Construction	1.18	8,80,03,532.04	3,56,76,990.24
Changes in Inventories of Finished Goods, Work-in-Progress and Stock- In- Trade	1.19	31,30,548.00	54,56,432.37
Employees Benefit Expenses	1.20	1,01,24,580.00	79,13,657.65
Finance Costs	1.21	40,60,602.00	24,14,861.00
Depreciation and Amortization Expenses	1.22	30,02,644.26	11,61,869.19
Other Expenses	1.23	93,76,239.37	1,66,52,354.56
Total : (b)		11,76,98,145.67	6,92,76,165.01
IV. Profit Before Tax	(a) - (b)	73,18,411.46	23,07,095.20
V. Tax Expense:			
(1) Current tax		24,70,326.00	6,52,683.00
(2) Itax Ajst wrt Earlier Year(s)		(16,701.00)	-
(3) Deferred tax		(3,09,279.00)	1,55,626.00
VI. Profit/ (Loss) for the period		51,74,065.46	14,98,786.20
VII. Earning per equity share:			
(1) Basic		5.17	1.50
(2) Diluted		5.17	1.50

The accompanying notes (1-3) are an integral part of the financial statements

As per our separate report of even date

For R K D S & Associates

Chartered Accountants

Firm Registration No. 309091E



Shiv Kumar Pathi

Partner

Membership Number: 079720

UDIN: 19079720AAAA6104560

New Delhi

The 29th Day of September, 2019

For & On Behalf of Board of Directors

ISHAAN INFRAESTATES INDIA (P) LTD.

[Signature]
DIRECTOR

ISHAAN INFRAESTATES INDIA (P) LTD.

[Signature]
DIRECTOR

ISHAAN INFRAESTATES INDIA PRIVATE LIMITED

Cash Flow Statement
for the Year Ended 31st March 2019

	For the Year Ended 31st March, 2019	For the Year Ended 31st March, 2018
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	73,18,411.46	23,07,095.20
Adjustment for:		
Depreciation & Amortization	30,02,644.26	11,61,869.19
Interest & Finance Charges (on Borrowings)	37,30,582.00	24,14,861.00
Interest on FDRs/ Dividends	(23,43,795.00)	(12,01,139.00)
Bad and Doubtful Debts	-	2,26,729.00
Operating Profit before Working Capital Changes	1,17,07,842.72	49,09,415.39
Adjustment for:		
Decrease/ (Increase) in Long- Term Loans & Advances	-	(3,27,89,300.00)
Decrease/ (Increase) in Inventories	31,30,548.00	54,56,432.37
Decrease/ (Increase) in Trade Receivables	1,31,89,359.61	(1,74,64,575.40)
Decrease/ (Increase) in Short- Term Loans & Advances	(56,72,782.35)	4,34,20,629.85
Increase/ (Decrease) in Long- Term Provisions	11,86,066.00	
Increase/ (Decrease) in Trade Payables	(14,28,716.47)	(1,91,91,299.36)
Increase/ (Decrease) in Other Long Term Liabilities	(11,97,840.00)	
Increase/ (Decrease) in Other Current Liabilities	5,07,42,142.86	37,33,983.29
Increase/ (Decrease) in Short- Term Provisions	(5,31,424.00)	6,52,683.00
Cash Generated From Operations	7,11,25,196.37	(1,12,72,030.86)
Direct Taxes Paid	(6,35,982.00)	(6,52,683.00)
Net Cash From Operating Activities - (A)	7,04,89,214.37	(1,19,24,713.86)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(6,37,243.82)	(76,45,696.00)
Sale of Fixed Assets	-	-
Fixed Deposit Including Accrued Interest	(4,22,08,965.10)	(79,25,696.00)
Investment into MFs	-	-
Advances towards Purchase of Properties	-	-
Interest on FDRs/ Dividends	23,43,795.00	12,01,139.00
Net Cash Used In Investing Activities - (B)	(4,05,02,413.92)	(1,43,70,253.00)
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Car Loans	(11,08,783.57)	53,65,753.71
Increase in Secured Loans - OD A/c	(42,37,261.77)	75,48,524.05
Increase in Unsecured Loans	(15,15,107.00)	1,49,53,000.00
Shares Issued	-	13,64,300.00
Share Application Money Received	-	-
Premium on Issue	-	-
Dividend Paid	-	-
Interest & Finance Charges (on Borrowings)	(37,30,582.00)	(24,14,861.00)
Net Cash Used In Financing Activities - (C)	(1,05,91,734.34)	2,68,16,716.76
Net increase/ (decrease) in Cash & Cash Equivalents (A-	1,93,95,066.11	5,21,749.90
Cash and Cash Equivalents at the beginning of the year	11,29,947.12	6,08,197.22
Cash and Cash Equivalents at the end of the year	2,05,25,013.23	11,29,947.12
Cash and cash equivalents comprise of:		
Cash in Hand	3,16,859.85	1,67,756.00
Balances with Banks On current accounts	2,02,08,153.38	9,62,191.12
	2,05,25,013.23	11,29,947.12

As per our separate report of even date
For **R K D S & Associates**
Chartered Accountants
Firm Registration No. 309091E

Shiv Kumar Bhat
Partner
Membership Number: 079720

New Delhi
The 29th Day of September, 2019

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DIRECTOR

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