

ISHAAN INFRAESTATES INDIA PRIVATE LIMITED

G-56, PUSHKAR ENCLAVE

PASCIIIM VIHAR, NEW DELHI, 110063

CIN NO : U45206DL2009PTC189936

BALANCE SHEET AS AT 31ST MARCH, 2020

Particulars	Note No	As at 31.03.2020 Amount (Rs.)	As at 31.03.2019 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	1,84,42,239.95	1,03,48,089.62
(2) Share Application Money Pending Allotment			
(3) Non- Current Liabilities			
(a) Long Term Borrowings	1.3	3,04,448.12	36,07,240.05
(b) Deferred Tax Liabilities (Net)		-	-
(c) Long- Term Provisions	1.4	13,29,063.00	11,86,066.00
(d) Other Long Term Liabilities	1.5	10,37,176.50	19,72,377.50
(4) Current Liabilities			
(a) Short- Term Borrowings	1.6	-	1,03,13,935.86
(b) Trade Payables	1.7	40,89,075.85	64,92,267.17
(c) Other Current Liabilities	1.8	13,67,68,250.42	11,27,39,963.90
(d) Short- Term Provisions	1.9	30,50,692.00	24,70,326.00
Total :		17,50,20,945.84	15,91,30,266.10
II Assets			
(1) Non- Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	1.10	70,02,030.76	78,90,149.46
(ii) Intangible Assets		-	-
(c) Long- Term Loans & Advances	1.11	-	-
(d) Deferred Tax Assets (Net)		9,82,662.00	7,97,007.00
(2) Current Assets			
(a) Inventories	1.12	1,28,70,895.02	2,94,03,243.02
(b) Trade Receivables	1.13	48,91,282.68	1,25,91,164.79
(c) Cash and Cash Equivalents	1.14	11,78,08,734.39	7,94,42,910.33
(d) Short- Term Loans & Advances	1.15	3,14,65,340.99	2,90,05,791.50
Total :		17,50,20,945.84	15,91,30,266.10

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

CA Shiv Kumar Lath

Partner

Membership Number: 079720

New Delhi

The 28th Day of September 2020

For & On Behalf of Board of Directors

ISHAAN INFRAESTATES INDIA (P) LTD.

ISHAAN INFRAESTATES INDIA (P) LTD.

[Signature]
DIRECTOR

[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 2020

Particulars	Note No	For The Year Ended 31.03.2020 Amount (Rs.)	For The Year Ended 31.03.2019 Amount (Rs.)
I. Revenue From Operations	1.16	16,04,04,787.62	12,17,61,137.77
II. Other Income	1.17	60,55,252.25	32,55,419.36
Total : (a)		16,64,60,039.87	12,50,16,557.13
III. Expenses:			
Cost of Construction	1.18	11,44,81,371.83	9,00,04,556.04
Changes in Inventories of Finished Goods, Work- in- Progress and Stock- In- Trade	1.19	1,65,32,348.00	31,30,548.00
Employees Benefit Expenses	1.20	1,16,88,340.00	1,01,24,580.00
Finance Costs	1.21	9,25,870.00	17,29,558.00
Depreciation and Amortization Expenses	1.22	23,56,200.00	30,02,644.26
Other Expenses	1.23	93,92,591.71	97,06,259.37
Total : (b)		15,53,76,721.54	11,76,98,145.67
IV. Profit Before Tax	(a) - (b)	1,10,83,318.33	73,18,411.46
V. Tax Expense:			
(1) Current tax		30,50,692.00	24,70,326.00
(2) Itax Ajst wrt Earlier Year(s)		1,24,131.00	(16,701.00)
(3) Deferred tax		(1,85,655.00)	(3,09,279.00)
VI. Profit/ (Loss) for the period		80,94,150.33	51,74,065.46
VII. Earning per equity share:			
(1) Basic		8.09	5.17
(2) Diluted		8.09	5.17

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

As per our separate report of even date

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Chartered Accountants

Firm Registration No. 309091E



CA Shiv Kumar Lath

Partner

Membership Number: 079720

New Delhi

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ISHAAN INFRAESTATES INDIA (P) LTD.

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[Signature]
DIRECTOR

[Signature]
DIRECTOR

Cash Flow Statement
 for the Year Ended 31st March 2020

	For the Year Ended 31st March, 2020	For the Year Ended 31st March, 2019
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	1,10,83,318.33	73,18,411.46
Adjustment for:		
Depreciation & Amortization	23,56,200.00	30,02,644.26
Interest & Finance Charges (on Borrowings)	9,25,870.00	37,30,582.00
Interest on FDRs/ Dividends	(54,04,134.93)	(23,43,795.00)
Bad and Doubtful Debts		
Operating Profit before Working Capital Changes	89,61,253.40	1,17,07,842.72
Adjustment for:		
Decrease/ (Increase) in Long- Term Loans & Advances		
Decrease/ (Increase) in Inventories	1,65,32,348.00	31,30,548.00
Decrease/ (Increase) in Trade Receivables	76,99,882.11	1,31,89,359.61
Decrease/ (Increase) in Short- Term Loans & Advances	(24,59,549.49)	(56,72,782.35)
Increase/ (Decrease) in Long- Term Provisions	1,42,997.00	11,86,066.00
Increase/ (Decrease) in Trade Payables	(24,03,191.32)	(14,28,716.47)
Increase/ (Decrease) in Other Long Term Liabilities	(9,35,201.00)	(11,97,840.00)
Increase/ (Decrease) in Other Current Liabilities	2,37,50,195.59	5,07,42,142.86
Increase/ (Decrease) in Short- Term Provisions	5,80,366.00	(5,31,424.00)
Cash Generated From Operations	5,18,69,100.29	7,11,25,196.37
Direct Taxes Paid	(31,74,823.00)	(6,35,982.00)
Net Cash From Operating Activities - (A)	4,86,94,277.29	7,04,89,214.37
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(14,68,081.30)	(6,37,243.82)
Sale of Fixed Assets		
Fixed Deposit Including Accrued Interest	(3,72,36,612.83)	(4,22,08,965.10)
Investment into MFs		
Advances towards Purchase of Properties		
Interest on FDRs/ Dividends	54,04,134.93	23,43,795.00
Net Cash Used In Investing Activities - (B)	(3,33,00,559.20)	(4,05,02,413.92)
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Car Loans	(30,24,701.00)	(11,08,783.57)
Increase in Secured Loans - OD A/c	(1,03,13,935.86)	(42,37,261.77)
Increase in Unsecured Loans		(15,15,107.00)
Shares Issued		
Share Application Money Received		
Premium on Issue		
Dividend Paid		
Interest & Finance Charges (on Borrowings)	(9,25,870.00)	(37,30,582.00)
Net Cash Used In Financing Activities - (C)	(1,42,64,506.86)	(1,05,91,734.34)
Net increase/ (decrease) in Cash & Cash Equivalents (A+B+C)	11,29,211.23	1,93,95,066.11
Cash and Cash Equivalents at the beginning of the year	2,05,25,013.23	11,29,947.12
Cash and Cash Equivalents at the end of the year	2,16,54,224.46	2,05,25,013.23
Cash and cash equivalents comprise of:		
Cash in Hand	4,10,046.60	3,16,859.85
Balances with Banks On current accounts	2,12,44,177.86	2,02,08,153.38
	2,16,54,224.46	2,05,25,013.23

As per our separate report of even date

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