

**ISHAAN INFRAESTATES INDIA PRIVATE LIMITED**  
 ISHAAN CORPORATE TOWER, C-23  
 SECTOR-13, VASUNDHRA, GHAZIABAD-201012, UP  
 CIN NO : U45206UP2009PTC142608

**BALANCE SHEET AS AT 31ST MARCH, 2021**

Particulars	Note No	As at 31.03.2021 Amount (Rs)	As at 31.03.2020 Amount (Rs)
<b>I/ Equity and Liabilities</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1.1	1,00,00,000.00	1,00,00,000.00
(b) Reserves & Surplus	1.2	2,39,57,054.76	1,84,42,239.95
<b>(2) Share Application Money Pending Allotment</b>			
-			
<b>(3) Non- Current Liabilities</b>			
(a) Long Term Borrowings	1.3	-	3,04,448.12
(c) Long- Term Provisions	1.4	18,46,129.00	13,29,063.00
(d) Other Long Term Liabilities	1.5	8,97,725.50	10,37,176.50
<b>(4) Current Liabilities</b>			
(a) Short- Term Borrowings	1.6	-	-
(b) Trade Payables	1.7	16,56,281.80	40,89,075.85
(c) Other Current Liabilities	1.8	18,09,57,144.86	13,67,68,250.42
(d) Short- Term Provisions	1.9	19,64,849.00	30,50,692.00
<b>Total :</b>		<b>22,12,79,184.92</b>	<b>17,50,20,945.84</b>
<b>II Assets</b>			
<b>(1) Non- Current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Tangible Assets	1.10	55,66,035.82	70,02,030.76
(ii) Intangible Assets		-	-
(c) Long- Term Loans & Advances	1.11	-	-
(d) Deferred Tax Assets (Net)		14,45,728.00	9,82,662.00
<b>(2) Current Assets</b>			
(a) Inventories	1.12	1,56,79,710.00	1,28,70,895.02
(b) Trade Receivables	1.13	56,64,013.94	48,91,282.68
(c) Cash and Cash Equivalents	1.14	15,73,01,405.77	11,78,08,734.39
(d) Short- Term Loans & Advances	1.15	3,56,22,291.38	3,14,65,340.99
<b>Total :</b>		<b>22,12,79,184.91</b>	<b>17,50,20,945.84</b>

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: 21079720 AAAALM8265  
 New Delhi  
 The 8th Day of November 2021

For & On Behalf of Board of Directors

ISHAAN INFRAESTATES INDIA (P) LTD

ISHAAN INFRAESTATES INDIA (P) LTD.

DIRECTOR

**CHANDAN SHRIVASTAVA**  
 DIRECTOR  
 DIN-02618223

DIRECTOR

**RAJAN SRIVASTAVA**  
 DIRECTOR  
 DIN-05197468

**ISHAAN INFRAESTATES INDIA PRIVATE LIMITED**

ISHAAN CORPORATE TOWER, C-23  
SECTOR-13, VASUNDHRA, GHAZIABAD-201012, UP  
CIN NO : U45206UP2009PTC142608

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

Particulars	Note No	For The Year Ended 31.03.2021 Amount (Rs.)	For The Year Ended 31.03.2020 Amount (Rs.)
<b>I. Revenue From Operations</b>	<b>1.16</b>	<b>12,53,95,835.00</b>	16,04,04,787.62
<b>II. Other Income</b>	<b>1.17</b>	72,35,537.84	60,55,252.25
<b>Total : (a)</b>		<b>13,26,31,372.84</b>	<b>16,64,60,039.87</b>
<b>III. Expenses:</b>			
Cost of Construction	<b>1.18</b>	10,94,58,039.59	11,44,81,371.83
Changes in Inventories of Finished Goods, Work-in-Progress and Stock- In- Trade	<b>1.19</b>	(28,08,814.98)	1,65,32,348.00
Employees Benefit Expenses	<b>1.20</b>	1,25,72,087.49	1,16,88,340.00
Finance Costs	<b>1.21</b>	17,359.50	9,25,870.00
Depreciation and Amortization Expenses	<b>1.22</b>	17,74,875.26	23,56,200.00
Other Expenses	<b>1.23</b>	46,27,508.17	93,92,591.71
<b>Total : (b)</b>		<b>12,56,41,055.03</b>	<b>15,53,76,721.54</b>
<b>IV. Profit Before Tax</b>	<b>(a) - (b)</b>	69,90,317.81	1,10,83,318.33
<b>V. Tax Expense:</b>			
(1) Current tax		19,64,849.00	30,50,692.00
(2) Itax Adj. wrt Earlier Year(s)		(26,280.00)	1,24,131.00
(3) Deferred tax		(4,63,066.00)	(1,85,655.00)
<b>VI. Profit/ (Loss) for the period</b>		<b>55,14,814.81</b>	<b>80,94,150.33</b>
<b>VII. Earning per equity share:</b>			
(1) Basic		5.51	8.09
(2) Diluted		5.51	8.09

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-21079720AAAAAM8265

New Delhi

The 8th Day of November 2021

For & On Behalf of Board of Directors



*[Signature]*

ISHAAN INFRAESTATES INDIA (P) LTD.

*[Signature]*

DIRECTOR

CHANDAN SRIVASTAVA  
DIRECTOR  
DIN-02618223

DIRECTOR

RATAN SRIVASTAVA  
DIRECTOR  
DIN-05197468

**ISHAAN INFRAESTATES INDIA PRIVATE LIMITED**

**Cash Flow Statement**

for the Year Ended 31st March 2021

	<b>For the Year Ended 31st March, 2021</b>	<b>For the Year Ended 31st March, 2020</b>
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Net Profit before Taxation</b>	69,90,317.81	1,10,83,318.33
<i>Adjustment for:</i>		
Depreciation & Amortization	17,74,875.26	23,56,200.00
Interest & Finance Charges (on Borrowings)	17,359.50	9,25,870.00
Interest on FDRs/ Dividends	(53,42,001.20)	(54,04,134.93)
Bad and Doubtful Debts	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>34,40,551.37</b>	<b>89,61,253.40</b>
<i>Adjustment for:</i>		
Decrease/ (Increase) in Long- Term Loans & Advances	-	-
Decrease/ (Increase) in Inventories	(28,08,814.98)	1,65,32,348.00
Decrease/ (Increase) in Trade Receivables	(7,72,731.26)	76,99,882.11
Decrease/ (Increase) in Short- Term Loans & Advances	(41,56,950.39)	(24,59,549.49)
Increase/ (Decrease) in Long- Term Provisions	5,17,066.00	1,42,997.00
Increase/ (Decrease) in Trade Payables	(24,32,794.05)	(24,03,191.32)
Increase/ (Decrease) in Other Long Term Liabilities	(1,39,451.00)	(9,35,201.00)
Increase/ (Decrease) in Other Current Liabilities	4,51,16,717.13	2,37,50,195.59
Increase/ (Decrease) in Short- Term Provisions	(10,85,843.00)	5,80,366.00
<b>Cash Generated From Operations</b>	<b>3,76,77,749.82</b>	<b>5,18,69,100.29</b>
Direct Taxes Paid	(19,38,569.00)	(31,74,823.00)
<b>Net Cash From Operating Activities - (A)</b>	<b>3,57,39,180.82</b>	<b>4,86,94,277.29</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(3,38,882.00)	(14,68,081.30)
Sale of Fixed Assets	-	-
Fixed Deposit Including Accrued Interest	(3,11,49,273.00)	(3,72,36,612.83)
Investment into MFs	-	-
Advances towards Purchase of Properties	-	-
Interest on FDRs/ Dividends	53,42,001.20	54,04,134.93
<b>Net Cash Used In Investing Activities - (B)</b>	<b>(2,61,46,153.80)</b>	<b>(3,33,00,559.20)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in Car Loans	(12,32,269.14)	(30,24,701.00)
Increase in Secured Loans - OD A/c	-	(1,03,13,935.86)
Increase in Unsecured Loans	-	-
Shares Issued	-	-
Share Application Money Received	-	-
Premium on Issue	-	-
Dividend Paid	-	-
Interest & Finance Charges (on Borrowings)	(17,359.50)	(9,25,870.00)
<b>Net Cash Used In Financing Activities - (C)</b>	<b>(12,49,628.64)</b>	<b>(1,42,64,506.86)</b>
<b>Net increase/ (decrease) in Cash &amp; Cash Equivalents (A+B-C)</b>	<b>83,43,398.38</b>	<b>11,29,211.23</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>2,16,54,224.46</b>	<b>2,05,25,013.23</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>2,99,97,622.84</b>	<b>2,16,54,224.46</b>
 Cash and cash equivalents comprise of:		
Cash in Hand	8,66,760.84	4,10,046.60
Balances with Banks On current accounts	2,91,30,862.00	2,12,44,177.86
	<b>2,99,97,622.84</b>	<b>2,16,54,224.46</b>

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

New Delhi

The 8th Day of November 2021



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DIRECTOR

For & On Behalf of Board of Directors

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