

AUDITED ANNUAL ACCOUNTS

OF

HAPPY HOME CORPORATION

FOR THE YEAR ENDED 31-03-2015

ASSESSMENT YEAR 2015 - 16

DSI & CO.

Chartered Accountants

Plot 17, 2nd Floor, Kankarbagh, Lucknow
Uttar Pradesh-226002, India
Tel: 0522-2222222, 2222222, 2222222
Email: dsi.official@gmail.com

Balance Sheet as at March 31, 2015

	Balance	As at 31-03-2015 RMB '000	As at 31-03-2014 RMB '000
I. SOURCE OF FUNDS			
1. Paid-up Capital	1	2,38,14,77,725	72,03,22,750
2. Reserves			
(a) Statutory Reserve	2	1,48,81,58,106	1,27,30,94,826
(b) Discretionary Reserve	3	2,38,42,65,006	1,39,89,43,129
		<u>4,25,44,81,153</u>	<u>2,67,20,37,955</u>
Total		<u>6,63,59,58,878</u>	<u>3,39,23,60,705</u>
II. APPLICATION OF FUNDS			
1. Fixed Assets	4	24,29,99,771	22,22,12,472
2. Intangible Assets			
3. CURRENT ASSETS, Less: Liabilities	5		
(a) Inventories		8,00,91,87,021	7,34,26,02,208
(b) Trade Receivables		28,82,14,194	10,06,67,212
(c) Cash & Bank Balances		79,74,81,898	20,02,14,128
(d) Prepaid Expenses		2,54,47,95,211	1,27,44,44,017
Less: CURRENT LIABILITIES & Provisions	6		
(a) CURRENT LIABILITIES		<u>88,57,40,325</u>	<u>1,27,28,17,777</u>
(b) Provisions		<u>88,57,40,325</u>	<u>1,27,28,17,777</u>
Net Current Assets		<u>7,84,05,46,106</u>	<u>1,86,24,32,019</u>
Total		<u>3,22,35,05,877</u>	<u>2,25,79,44,491</u>

Notes forming part of Audited Financial Statements

15

Dr. D. S. Desai
Happy Home Corporation



Mukesh Patel
Partner

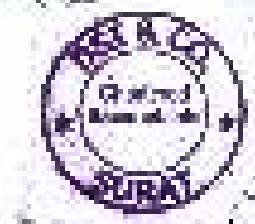
Place: Surat
Date: 31-03-2015

Dr. J. K. Desai, Chartered Accountant
Firm: DSD & Co.
Chartered Accountants
REGD. FIRM 1970128M



Principal Manager
Patagon
Hawkins, Reg. No. 102488

Place: Surat
Date: 31-03-2015



Cash Flow Statement for the year ended March 31, 2015

	For the year ended 31-03-2015 Amt. in Rs.
A Cash Flow from Operating Activities	
Net Profit / (Loss) before tax	24,75,81,499
Add: Adjustments Interest Expenses Depreciation	69,55,14,168 1,51,14,798
Operating Profit / (Loss) before working capital changes	94,02,14,558
Add: <u>Adjustments for</u> Decreases Loans & advances Current liabilities & provisions	42,23,76,066 52,82,38,160 (37,61,89,713)
Net Cash generated from Operating Activities	1,13,60,82,272
B Cash Flow from Investing Activities	
Purchase of Fixed Assets	(8,32,68,056)
Net Cash generated from (used in) Investing activities	(8,32,68,056)
C Cash Flow from Financing Activities	
Partners Capital Secured Loans Unsecured Loans Interest Expenses	7,44,29,78,478 (1,11,29,02,770) (1,16,36,68,772) (46,89,18,282)
Net Cash used in Financing activities	(91,09,14,212)
Net Increase / (Decrease) in Cash & Cash equivalents Cash and cash equivalents at beginning of the year	15,47,81,893 15,06,83,271
Cash and cash equivalents at the end of the year	25,54,18,164

For & On Behalf of
Happy Home Corporation



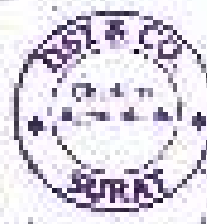
Mihir Patel
Partner

Place: Surat,
Date: 24-03-2015

As per our report of even date
For DSI & Co.
Chartered Accountants
ICAI Firm 127228W



Parimal Bhagat
Partner
Membership No. 103588



Place: Surat
Date: 24-03-2015

Profit & Loss Account for the period ended March 31, 2019

	Schedule	For the Year Ended 31-03-2019 Rupee in Cro.	For the Year Ended 31-03-2018 Rupee in Cro.
2. INCOME			
Revenue from Operations	7	4,17,04,71,808	2,81,82,29,754
Other Income	8	6,92,14,88,438	1,14,87,25,202
Finance Income/Income Earned		2,09,88,217	6,27,27,714
Income (Provision) in Equity	9	20,22,888	-
Other Income	10	20,22,888	1,75,000
Total		1,17,27,86,13,832	75,07,99,97,127
3. EXPENDITURE			
Operating Costs	11	7,81,88,68,288	6,72,64,76,417
Cost of Sales & Distribution/Commission		1,28,88,60,218	1,17,10,26,257
Provision of Tax and Duty		22,88,888	-
Administrative Expenses	12	2,19,87,72,478	2,19,49,12,136
Selling or Marketing Expenses	13	4,24,31,228	5,76,11,732
Financial Expenses	14	22,28,82,887	27,02,67,446
Provision for		1,41,14,245	11,47,113
Total		22,83,27,78,835	13,26,62,54,868
High Profile Sectors Addition/Retain & Tax		24,28,204,845	16,14,207,147
Income Generation			
From operations/Programs		28,88,888	13,88,888
From other Financial Capital		8,11,22,222	-
		9,29,22,222	13,88,888
Net Profit transferred to Reserve/Capital Account		24,28,204,845	16,14,207,147
Net Profit being part of Available Reserves/Income	15		

For & On Behalf of
Happy Home Corporation



For Audit Purposes
Partner

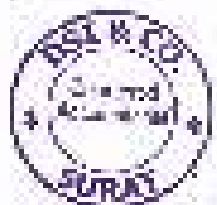
Place & Date:
Date: 24-03-2019

For preparation of 2019-2020
For C&A Co.
Chartered Accountants
1000 PMS 1201200



National Capital
Partner
Membership No. 162222

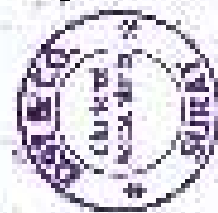
Place & Date:
Date: 24-03-2019



LARRY HUNN CORPORATION

Schedule Forming part of the Audited Annual Accounts

Schedule						
1						
PARTNERS CAPITAL						
Sr. No.	Name of Partners	Balance as on 01-04-2024	Addition / (Deduction) during year	Interest on Capital	Net Profit for the year	Am't. in Rs. Balance as on 31-03-2025
1	Mr. K. B. Somnath	15,72,012	55,54,444	4,54,11,000	7,65,52,431	4,54,12,224,811
2	Mr. B. K. Somnath	40,15,11,015	54,70,42,000	4,57,21,554	7,65,52,431	7,65,52,431
3	Mr. K. B. Somnath	22,72,111	68,11,000	1,00,000	17,22,111	14,84,318
4	Mr. K. B. Somnath	11,00,111	22,32,000	1,00,000	1,00,000	86,15,705
5	Mr. K. B. Somnath	1,05,111	1,00,000	1,00,000	1,00,000	18,11,437
6	Mr. K. B. Somnath	1,00,000	1,00,000	1,00,000	1,00,000	91,57,811
7	Mr. K. B. Somnath	28,11,111	57,37,111	1,00,000	1,00,000	1,31,84,811
Total		77,01,11,750	1,84,80,25,111	10,00,000	9,11,83,187	4,08,24,23,719
Net Profit for the year		9,11,11,111	47,20,23,750	-	1,00,000	77,23,64,111



Balance Sheet (Continued) as of the End of Fiscal Year

Account	As of 2019-01-01 End of Fiscal Year	As of 2018-01-01 End of Fiscal Year
ASSETS		
Cash	1,234,567,890	1,234,567,890
Accounts Receivable	-	1,234,567,890
Inventory	123,456,789	123,456,789
Prepaid Expenses	1,234,567,890	1,234,567,890
Other Assets	-	1,234,567,890
Property, Plant, and Equipment	1,234,567,890	1,234,567,890
Goodwill	1,234,567,890	1,234,567,890
Intangible Assets	1,234,567,890	1,234,567,890
Other Assets	1,234,567,890	1,234,567,890
LIABILITIES		
Accounts Payable	1,234,567,890	1,234,567,890
Other Liabilities	1,234,567,890	1,234,567,890
Equity		
Common Stock	1,234,567,890	1,234,567,890
Retained Earnings	1,234,567,890	1,234,567,890
Total	<u>1,234,567,890</u>	<u>1,234,567,890</u>
LIABILITIES		
Accounts Payable	1,234,567,890	1,234,567,890
Other Liabilities	1,234,567,890	1,234,567,890
Total	<u>1,234,567,890</u>	<u>1,234,567,890</u>
LIABILITIES, EQUITY, AND OTHERS		
(a) Liabilities		
Accounts Payable	1,234,567,890	1,234,567,890
Other Liabilities	1,234,567,890	1,234,567,890
Total	<u>1,234,567,890</u>	<u>1,234,567,890</u>
(b) Equity		
Common Stock	1,234,567,890	1,234,567,890
Retained Earnings	1,234,567,890	1,234,567,890
Total	<u>1,234,567,890</u>	<u>1,234,567,890</u>
(c) Other Assets		
Other Assets	1,234,567,890	1,234,567,890
Total	<u>1,234,567,890</u>	<u>1,234,567,890</u>
(d) Other Liabilities		
Other Liabilities	1,234,567,890	1,234,567,890
Total	<u>1,234,567,890</u>	<u>1,234,567,890</u>
(e) Other Assets and Liabilities		
Other Assets	1,234,567,890	1,234,567,890
Other Liabilities	1,234,567,890	1,234,567,890
Total	<u>1,234,567,890</u>	<u>1,234,567,890</u>

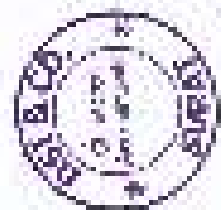


HOOPER HOME CORPORATION

Reconciling Statement of the Audited Annual Accounts

FURNISHING ACCOUNT		Rs.				Amt. in Rs.	
Sr. No.	Particulars	Balance on 01-04-2013	Addition upto 30-03-2014	Addition after 30-03-2014	Deletion during the year	Deletion during the year	Balance on 31-03-2014
1	By Balance	1,00,00,000	-	-	-	-	1,00,00,000
2	Office Building	-	5,52,46,314	-	-	55,24,552	4,99,13,729
3	Fixed Assets	7,12,110	-	4,47,100	-	7,47,100	39,88,410
4	Office Equipments	23,31,535	74,48,290	4,77,200	-	1,52,157	96,04,948
5	By Balance	4,75,14,500	-	4,24,000	-	47,17,014	8,20,21,431
6	Unrecorded Income	65,13,400	1,04,11,342	-	-	15,24,521	2,20,14,712
7	Capitalized Cost	2,44,016	12,24,890	2,02,390	-	13,02,154	7,79,916
8	By Balance	6,27,84,000	19,27,55,780	4,49,54,910	-	-	29,04,94,690
Total		20,12,10,470	1,46,60,478	3,73,65,570	-	1,01,46,789	24,72,59,731

Year 2013-14

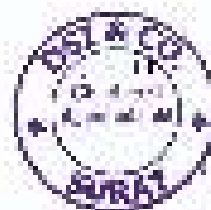


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Balance Sheet, Part of the Consolidated Account

	Balance	As of 31-03-2012 Bank in Ru.	As of 31-03-2012 Bank in Ru.
CURRENT LIABILITIES	5		
(a) Current Liabilities			
Current Liabilities		6,980,000,000	16,71,44,800
Current Liabilities		74,40,44,210	16,71,44,800
Current Liabilities (Current Liabilities)		1,70,00,000	7,71,44,800
Current Liabilities		1,00,00,000	4,44,800
Current Liabilities		1,00,00,000	1,71,44,800
Current Liabilities		1,00,00,000	1,71,44,800
Total		16,71,44,800	16,71,44,800
(b) Provisions			
Total		16,71,44,800	16,71,44,800
		Year Ended 31-03-2012	Year Ended 31-03-2012
ASSETS	6		
Assets		1,00,00,000,000	1,00,00,000,000
Assets		1,00,00,000,000	1,00,00,000,000
Total		1,00,00,000,000	1,00,00,000,000
CLOSING STOCK	7		
Stock		1,00,00,000,000	1,00,00,000,000
Stock		1,00,00,000,000	1,00,00,000,000
Total		1,00,00,000,000	1,00,00,000,000
DEBITORS (DEBITORS) IN STOCK	8		
Debitors		1,00,00,000,000	1,00,00,000,000
Debitors		1,00,00,000,000	1,00,00,000,000
Total		1,00,00,000,000	1,00,00,000,000
OTHER INCOME	9		
Income		1,00,00,000,000	1,00,00,000,000
Income		1,00,00,000,000	1,00,00,000,000
Total		1,00,00,000,000	1,00,00,000,000
OPENING STOCK			
Stock		1,00,00,000,000	1,00,00,000,000
Stock		1,00,00,000,000	1,00,00,000,000
Total		1,00,00,000,000	1,00,00,000,000

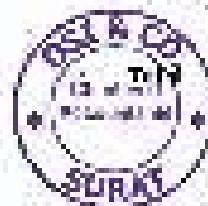


Schedule Form 100 of the Audited Financial Statements

	Schedule	For the Year Ended 01-01-2008 Rm. in Rp.	For the Year Ended 01-01-2007 Rm. in Rp.
CONSTRUCTION EXPENSES	12		
Purchase of Building Material		1,205,245,000	1,212,875,000
LABOR COSTS		22,895,175,000	20,678,750,000
Cost of Production Overhead Expenses		30,335,000	30,335,000
Manufacturing Expenses		1,805,000,000	1,777,750,000
SALES & ADMINISTRATION		9,245,000,000	4,075,000,000
General Expenses		80,000,000	5,500,000
Advertising Expenses		24,075,000,000	5,100,000,000
Commission Charges		1,235,000,000	1,400,000,000
Interest & Administration Expenses		3,000,000,000	2,400,000,000
Financial Expenses		20,000,000,000	20,000,000,000
Total		51,485,745,000	51,485,745,000

SELLING & ADMINISTRATIVE EXPENSES	13		
Salaries		5,000,000	10,000,000
ADMINISTRATIVE COSTS		80,000,000	80,000,000
Production Expenses		5,000,000	-
General Expenses		20,000,000	20,000,000
Commission		1,000,000,000	1,100,000,000
Advertising & Promotion		20,000,000	-
Office Administration Expenses		10,000,000	10,000,000
General Expenses		10,000,000	10,000,000
Legal & Professional Charges		40,000,000	5,000,000
Phone Expenses		10,000,000	10,000,000
Office Expenses		10,000,000	10,000,000
Office Rent Expenses		-	10,000,000
Travel & Transport		1,000,000,000	20,000,000
Stationery Expenses		20,000,000	20,000,000
Telephone & Internet Expenses		5,000,000	5,000,000
OTHER EXPENSES		10,000,000	10,000,000
Total		8,085,000,000	8,085,000,000

FINANCIAL EXPENSES	14		
Interest on Bank Loans		1,000,000	1,000,000
Interest on Bank Loans		10,000,000,000	10,000,000,000
Interest on Bank Loans		1,000,000	1,000,000
Interest on Bank Loans		10,000,000,000	10,000,000,000
Interest on Bank Loans		10,000,000,000	10,000,000,000
Interest on Bank Loans		10,000,000,000	10,000,000,000
Interest on Bank Loans		10,000,000,000	10,000,000,000



Schedule Forming part of the Audited Annual Accounts

18. MANAGEMENT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. General Accounting

The financial statements have been prepared and presented under the historical cost convention on accrual basis of accounting. It is considered that the accounting principles generally accepted in India and comply with the accounting standards prescribed by the Institute of Cost Accountants of India. Accordingly, policies have been followed consistently in view of their nature & materiality.

2. Income Statement

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. It is, of course, the intended amounts of assets and liabilities and amounts of revenue and expenses in the light of the expected future events and the results of operations during the reporting period. Although these estimates are based on management's best judgment, future events, trends and other financial results could differ from these estimates.

3. Fixed Assets

Fixed Assets other than Land and Central works are depreciated in straight line manner.

4. Depreciation

Depreciation has been provided as per concrete rates given in Schedule III, of the rates as specified in Income Tax Act, 1961.

5. Construction

The schedule of Land, Construction WIP and Finished work is annexed at end.

6. Revenue Recognition

The firm is engaged in the activities of construction and building of various residential complexes in place of.

The firm is recognizing the revenue in accordance with Accounting Standards 9 (AS-9) i.e. on the basis of revenue recognition of completion of the first / subsequent floors.

In case of the projects, under progress at the end of the year and where there is no sale or booking done in the year, the firm continues the revenue recognition upto the end of the year and the revenue is being deferred till the completion of the project or the completion of the construction work in progress project.

The balances of unsecured loans, which are not secured by advances from customers and third parties are not subject to contribution however, the partners have borne the respective loans.

7. Shareholders Loan transferred off to the new company.

8. Previous Year's Figures

Previous year's figures have been reviewed, reviewed and re-arranged to make them relevant to make them comparable with the current year's figures.

9. Additional Particulars on Drawing

Contributions to and share's benefit have resulted in statutory surpluses, a chargeable surplus, which has been used for covering liability for priority to the extent of the surplus payable to the shareholders in the event of liquidation.



Schedule Forming part of the Audited Annual Accounts

10. Deposited Cash

The total balance owing from the Vendor is not fully settled with respect to period ending 31.03.2018. As at the end of the period, the sold Food items have been purchased, the debt has related to the respective food items and the debt for the period after the sold food items have been sold to us has been debited to the Profit & Loss Account.

11. Supplies Received

The company has only one business register and progression register. Therefore there is no separate monthly statement for 45-17.

12. Outstanding Bills

The firm did not receive any supplies during the period under review.

13. Related Parties and Transactions as required by AS-18 "Related Party Disclosures" are under:(i) List of related parties and nature of relationship

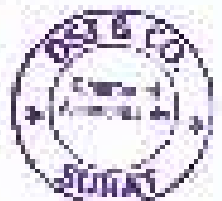
Sr. No.	Nature of Relationship	Name of the Related Party
1	Key Management Personnel	Himanshu B. Somani (P), Mahesh H. Patel, Michael K. Vincent, Anand P. Mahalingam, Vishwanath G. Panchanath, Gopal K. Choudhary
2	Immediate Key Management Personnel	Himanshu B. Somani (P) : UO, Mahesh H. Patel (HUF)

(ii) Transactions with Related Parties

Sr. No.	Particulars	Nature of Transactions	45-18-2018 Amt. in Rupee
1	Himanshu B. Somani (P)	Interest on Partner's Capital	1,20,000
2	Mahesh H. Patel	Interest on Partner's Capital	1,20,000
3	Mahesh H. Mahalingam	Partner's Remuneration	6,000
4	Anand P. Mahalingam	Partner's Remuneration	6,000
5	Vishwanath G. Panchanath	Partner's Remuneration	6,000
6	Gopal K. Choudhary	Partner's Remuneration	6,000
7	Himanshu B. Somani (P) (HUF)	Interest on Unsecured Loan	6,000
8	Mahesh H. Patel : UO	Interest on the secured loan	6,000

14. Other Related Parties Information

The firm is not in position to identify a list of its major suppliers under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) as it has not received any communication from suppliers regarding their status.



15. These financial statements are the responsibility of the partners. The auditor's responsibility is to examine and report on whether the financial statements are drawn up truthfully.

We have examined your books, accounts and vouchers and with existing laws and generally accepted in India. These books and vouchers are in accordance with the law, by which the accounts are prepared, and we are of the opinion that the financial statements are true and correct in all material aspects. Our audit includes testing of records, vouchers and supporting documents and disclosures in the financial statements.

Our audit also includes reviewing the accounting policy adopted and disclosure made in the books by partners, in view of evaluating the overall financial statements presentation. Our report that our audit provides a reasonable basis for our opinion.

For & On behalf of
Happy Home Corporation



Mukesh Patel
Partner

Place: Gandhinagar
Date: 21-04-2024

As per our report of above date
For DCS & Co.
Chartered Accountants
JULAL PATEL 22072968



Parimal Shah
Partner
Membership No. 2105558



Place: Gandhinagar
Date: 20-04-2024