

**DIVYARATNA COMPLEX PRIVATE LIMITED**

**Balance Sheet as at March 31, 2020**

| Particulars                                                | Note No. | As at March 31, 2020<br>₹ | As at March 31, 2019<br>₹ |
|------------------------------------------------------------|----------|---------------------------|---------------------------|
| <b>I. EQUITIES AND LIABILITIES</b>                         |          |                           |                           |
| <b>1 Shareholders' Funds</b>                               |          |                           |                           |
| (a) Share Capital                                          | 1        | 1,00,000                  | 1,00,000                  |
| (b) Reserves and Surplus                                   | 2        | 3,36,60,453               | 3,28,98,363               |
| <b>2 Non-Current Liabilities</b>                           |          |                           |                           |
| (a) Long Term Borrowings                                   | 3        | 38,36,549                 | 33,30,706                 |
| (b) Deferred tax liabilities (Net)                         |          | -                         | -                         |
| (c) Other Long Term                                        |          | -                         | -                         |
| (d) Long Term Provisions                                   |          | -                         | -                         |
| <b>3 Current Liabilities</b>                               |          |                           |                           |
| (a) Short Term Borrowings                                  |          | -                         | -                         |
| (b) Trade Payables                                         | 4        | 71,612                    | 1,28,428                  |
| (c) Other Current Liabilities                              | 5        | 4,20,550                  | 5,91,032                  |
| (d) Short Term Provisions                                  | 6        | 1,40,878                  | 1,40,878                  |
| <b>TOTAL</b>                                               |          | <b>3,82,30,042</b>        | <b>3,71,89,406</b>        |
| <b>II. ASSETS</b>                                          |          |                           |                           |
| <b>1 Non Current Assets</b>                                |          |                           |                           |
| (a) Fixed Assets                                           | 7        | 14,68,614                 | 19,58,149                 |
| (b) Non-current investments                                |          | 1,100                     | 1,100                     |
| (c) Deferred Tax Assets (net)                              |          | 93,340                    | 69,211                    |
| (d) Long Term Loans & Advances                             | 8        | 1,65,450                  | 1,65,450                  |
| (e) Other Non Current Assets                               | 9        | 87,59,173                 | 70,44,300                 |
| <b>2 Current assets</b>                                    |          |                           |                           |
| (a) Current Investments                                    |          | -                         | -                         |
| (b) Inventories                                            |          | -                         | -                         |
| (c) Trade Receivables                                      |          | -                         | -                         |
| (d) Cash and cash equivalents                              | 10       | 2,07,394                  | 2,14,614                  |
| (e) Short term loans & advances                            | 11       | 2,43,00,000               | 2,60,00,000               |
| (f) Other Current Assets                                   | 12       | 32,34,971                 | 17,36,582                 |
| <b>TOTAL</b>                                               |          | <b>3,82,30,042</b>        | <b>3,71,89,406</b>        |
| Note form an intergral part of these financial statements. |          |                           |                           |

In terms of our report of even date

For DALAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

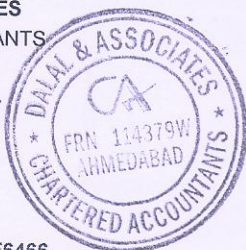
HARSHIT S. DALAL

Partner

Mem No. 138360

UDIN - 20138360AAAADF6466

FRN : 114379W



For and on behalf of the Board of Directors  
For, DIVYARATNA COMPLEX PRIVATE LIMITED

*[Signature]*  
Director

*[Signature]*  
Director

Date: 6th December, 2020

Place: Ahmedabad

Date: 6th December, 2020

Place: Ahmedabad