AAWAASS BUILDCON PRIVATE LIMITED

Balance Sheet as at 31st, March, 2020

Sr. No.	Particulars	Note No.	2019-20 (Rs.)	2018-19 (Rs.)
	EQUITY AND LIABILITIES			
I	**Shareholders' funds**			
	(a) Share capital	1	52,60,000	52,60,000
	(b) Reserves and surplus	2	67,13,143	130,73,045
II	**Non-current liabilities**			
	(a) Long-term borrowings	3	114,58,234	331,33,922
	(b) Deferred tax liabilities (Net)			
	(c) Other Long term liabilities			
	(d) Long-term provisions			
III	**Current liabilities**			
	(a) Short-term borrowings			
	(b) Trade Payable	5	91,900	4,70,137
	(c) Other current liabilities	6	158,08,550	260,46,296
	(d) Short-term provisions	7	-	23,45,790
	TOTAL		**393,31,826**	**803,29,190**
	ASSETS			
I	**Non-current assets**			
	(a) Fixed assets			
	Tangible assets	8		
	Intangible assets		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	9	(57,38,758)	59,22,806
	(e) Other non-current assets	10	-	-
II	**Current assets**			
	(a) Trade Rceivables	11	130,06,722	250,24,512
	(b) Inventories	12	292,17,665	445,79,523
	(c) Cash and cash equivalents	13	13,22,041	35,68,327
	(d) Short-term loans and advances	14	15,24,156	12,34,022
	TOTAL		**393,31,826**	**803,29,190**

As per our Report of even date
For SARC & Associates
Chartered Accountants

Gandhi

SARC & ASSOCIATES AHMEDABAD FRN : 006085N CHARTERED ACCOUNTANTS

CA Ritesh G. Gandhi
(Partner)
Mem. No. 108484
Place : Ahmedabad
Date :

For and on behalf of Board of Directors
For: AAWAASS BUILDCON PVT LTD

KAUSHIKBHAI C PATEL
(Director)

VIJAY N PATEL
(Director)

Place : AHMEDABAD
Date :
CIN : U45200GJ2010PTC062622
Email : satyamevgroup289@gmail.com

AAWAASS BUILDCON PRIVATE LIMITED

Notes forming part of Balance Sheet

NOTE 1

Share Capital	2019-20 (Rs.)	2018-19 (Rs.)
Authorised		
10,00,000 Equity Shares of Rs. 10 each	100,00,000	100,00,000
Issued, Subscribed & Fully Paid up		
526000 Equity Share of Rs. 10 Each	52,60,000	52,60,000
Total:	**52,60,000.00**	**52,60,000.00**

Note:

During the period of five financial years immediately preceeding the Balance sheet date, the Company has not:

(i) alloted any fully paidup equity shares by way of bonus shares;
(ii) alloted any equity shares pursuant to any contract without payment being received in cash;
(iii) brought back any equity shares

NOTE 1 A

Particulars	Equity Shares Number	Equity Shares Amount
Shares outstanding at the beginning of the year	5,26,000	52,60,000
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	**5,26,000.00**	**52,60,000.00**

NOTE 1 B
Rights, Preferences and Restrictions

Equity Shares : The Company has only class of equity shares having a par value of rs. 10/- per share. Each Shareholders is eligible for one vote per share held. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend . In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferencial amounts, if any, in proportion to their shareholding.

NOTE I C

Disclosure pursuant to the Companies Act, 2013 (if more than 5%)

SR NO	Name of Shareholder	2019-20 No. of Shares held	2019-20 % of Holding	Total Holding
1	Maheshbhai Ratilal Patel	131500	25.00	13,15,000
2	Ketanbhai Hirabhai Dholu	131500	25.00	13,15,000
3	Kaushikbhai Patel	131500	25.00	13,15,000
4	Vijaybhai N Patel	131500	25.00	13,15,000

Note 2

Reserves & Surplus	2019-20 (Rs.)	2018-19 (Rs.)
Capital reserve		
Securities Premium Account		-
Opening balance	126,40,000	126,40,000
Add: Securities premium credited	-	
Closing balance	**126,40,000**	**126,40,000**
General Reserve	4,33,045	11,97,865
Surplus on statement of profit and loSS:		

SARC & ASSOCIATES AHMEDABAD FRN 006085N CHARTERED ACCOUNTANTS

Opening balance	-	-
Add: Transfer during the year	-61,44,890	20,873
Amount available for appropriation	**-61,44,890**	**20,873**
Less: Appropriations	2,15,012	7,85,693.00
Closing Balance	**(59,26,857)**	**4,33,045**
Total Rs.	**67,13,143**	**130,73,045**

NOTE 3

Long Term Borrowings	2019-20 (Rs.)	2018-19 (Rs.)
Unsecured		
(a) Loans and advances from related parties		
Loans from Directors :		
Kaushikkumar Patel	36,62,062	65,42,172
Vijaykumar N Patel	77,96,172	265,91,750
(b) Long term maturities of finance lease obligations		-
(c) Other loans and advances		-
	114,58,233.70	**331,33,922.00**
Total	**114,58,233.70**	**331,33,922.00**

NOTE 5

Trade Payable	2019-20	2018-19
Trade Payable	91,900	4,70,137
Total	91,900	4,70,137

Note 6

Other Current Liabilities	2019-20 (Rs.)	2018-19 (Rs.)
Other payables (specify nature)		
Maintenance Deposit	111,67,600	112,36,100
Advance for booking	46,40,950	148,10,196
Total	**158,08,550**	**260,46,296**

NOTE 7

Short Term Provisions	2019-20	2018-19
(a) Provision for employee benefits		
(b) Others (Specify nature)		
Duties & Taxes		
TDS Payable	-	81,631
Service Tax Payable GTA/GST	-	22,69,159
Provisions		
Audit Fees	-	-5,000
Professional Tax Payable	-	-
Provision For Income Tax	-	-
Total	**-**	**23,45,790**

SARC & ASSOCIATES * AHMEDABAD FRN : 006085N * CHARTERED ACCOUNTANTS

NOTE 9

Long Term Loans and Advances	2019-20 (Rs.)	2018-19 (Rs.)
a. Capital Advances		
b. Security Deposits		
VAT Deposit	20,000	20,000
	20,000	**20,000**
c. Loans and advances to related parties (refer Note 2)		
d. Other loans and advances (specify nature)		
Bennett Coleman Co. Ltd.	-	-
Aawass Buildcon Projects	-20,959	-20,959
Advance given for land purchase		
Dashrathbhai Shambhudas Patel	-91,37,690	-57,83,654
Gopalbhai Shambhudas Patel	42,12,310	28,86,346
Kantibhai Dahyabhai Patel - HUF	14,03,787	20,45,593
Narayanbhai Shambhudas Patel	-91,37,690	-52,83,654
Natvarbhai Dahyabhai Patel - HUF	14,05,786	20,47,593
Shankarlal Dahyabhai Patel - HUF	13,03,387	19,45,194
Rambhai Shambhubhai Patel	42,12,310	80,66,346
	-57,58,758	**59,02,805**
Total	**-57,38,758**	**59,22,805**

NOTE 10

Other non-current assets	2019-20 (Rs.)	2018-19 (Rs.)
(a) Long-term trade receivables # (including trade receivables on deferred credit terms)		
(b) Unamortised expenses		
(i) Preliminary Expenses	-	-
	-	-
Total	-	-

NOTE 11

Trade Receivable	2019-20 (Rs.)	2018-19 (Rs.)
a. Projected Sales Receivable	130,06,722	250,24,512
B. Other Receivable		-
Total	**130,06,722**	**250,24,512**

NOTE 12

Inventories	2019-20 (Rs.)	2018-19 (Rs.)
a. Raw Material Goods	23,15,920	23,15,920
a. Work In Progress		
Mango	238,45,504	362,08,436
Strawberry	30,56,241	60,55,167
Total	**292,17,665**	**445,79,523**

SARC & ASSOCIATES
AHMEDABAD
FRN : 006085N
CHARTERED ACCOUNTANTS

NOTE 13		
Cash and cash equivalents	**2019-20 (Rs.)**	**2018-19 (Rs.)**
Balances with banks		
IDBI Bank Ltd - 260102000004978	10,000	10,000
Kotak Mahindra Bank - 08792170000774	19,611	4,120
State Bank of India - 32860352478	28,093	30,131
Bank of India - 211220110000335	-	-
Union Bank -50015	11,419	5,02,204
Union Bank-50023	14,681	14,067
Union Bank -50022	48,056	4,44,670
Union Bank -50024	31,623	93,958
Vijaya Bank-525	-	-
Vijaya Bank-528	-	-
Vijaya Bank-527	-	-
Vijaya Bank-526	-	-
Cheques, drafts on hand		
Cash on hand		
HO	2,72,907	2,72,907
Strawberry	1,81,792	8,81,792
Mango	4,91,260	11,01,880
Coconut	2,12,598	2,12,598
Others (specify nature)		-
Total	**13,22,041**	**35,68,327**

NOTE 14		
Short-term loans and advances	**2019-20**	**2018-19**
a. Loans and advances		
Balance with revenue authorites		
GST Balance		-
TDS Receivable	8,74,156	12,34,022
	8,74,156	**12,34,022**
b. Others (specify nature)		
Secured, considered good		-
Unsecured, considered good		-
Mango Culture Service Society	5,00,000	
Strawberry Culture Service Society	1,50,000	
	6,50,000	**-**
Total	**15,24,156**	**12,34,022**

SARC & ASSOCIATES * CHARTERED ACCOUNTANTS * AHMEDABAD FRN : 006085N

AAWAASS BUILDCON PRIVATE LIMITED

Profit and Loss statement for the year ended 31st March,2020

Sr. No.	Particulars	Refer Note No.	2019-20 (Rs.)	2018-19 (Rs.)
I.	Revenue from operations	15	162,31,868	525,42,414
II.	Other income	16	79,001	3,46,410
III.	**Total Revenue (I + II)**		**163,10,869**	**528,88,824**
IV.	**Expenses:**			
	Cost of material consumed	17	-	39,498
	Changes in inventories, work-in-progress and stock-in-trade	18	153,61,858	454,85,712
	Employee benefit expenses	19	30,000	78,000
	Financial cost	20	4,725	53,462
	Depriciation	8	-	24,461
	Other Expenses	21	16,25,955	69,80,134
	Total Expenses		**170,22,537**	**526,61,266**
V	**Profit before tax**		**-7,11,668**	**2,27,558**
VI	**Tax expense:**			
	Provision for tax		-	63,828
	Provision for Deferred tax		-	1,42,857.00
	Total Tax Expenses		**-**	**2,06,685**
VII	**Profit/(Loss) for the Period from continuing operations (V-VI)**		**-7,11,668**	**20,873**
VIII	**Profit/(Loss) from Prior Period Adjustment**		**-54,33,222**	
IX	**Profit/(Loss) for the period (PAT)**		**-61,44,890**	**20,873**
XII.	**Earning Per Equity Share:**			
	(1) Basic		**(1.35)**	**0.04**
	(2) Dilute		**(1.35)**	**0.04**

XIII. Significant Accounting Policies
XIV. Notes on Accounts

As per our Report of even date
For SARC & Associates
Chartered Accountants

Gandhi

SARC & ASSOCIATES
AHMEDABAD
FRN : 006085N
CHARTERED ACCOUNTANTS

CA Ritesh G. Gandhi
(Partner)
Mem. No. 108484
Place : Ahmedabad
Date :

For and on behalf of Board of Directors
For: AAWAASS BUILDCON PVT LTD

KAUSHIKBHAI C PATEL
(Director)

VIJAY N PATEL
(Director)

Place : AHMEDABAD
Date :
CIN : U45200GJ2010PTC062622
Email : satyamevgroup289@gmail.com

AAWAASS BUILDCON PRIVATE LIMITED

Notes forming part of Profit & Loss Account

NOTE 15		
Revenue form Operation	**2019-20 (Rs.)**	**2018-19 (Rs.)**
Sales	162,31,868	525,42,414
Total	**162,31,868**	**525,42,414**

NOTE 16		
Other Income	**2019-20 (Rs.)**	**2018-19 (Rs.)**
Interest On Refund	58,606	
Discount received	20,395	3,46,410
Total	**79,001**	**3,46,410**

Note 17		
Cost of Maretial Consumed	**2019-20 (Rs.)**	**2018-19 (Rs.)**
Building Material Purchase	-	39,498
TMT Bar purchase	-	-
Total	**-**	**39,498**

Note 18		
Inventories	**2019-20 (Rs.)**	**2018-19 (Rs.)**
Opening		
(a) Raw Material goods	23,15,920	83,67,940
(b) Finish Good	422,63,603	816,97,295
Closing		
(a) Raw Material goods	23,15,920	23,15,920
(b) Work-in-progress	269,01,745	422,63,603
Change In Inventory	**153,61,858**	**454,85,712**

Note 19		
Employee Benefits Expense	**2019-20 (Rs.)**	**2018-19 (Rs.)**
Salaries	30,000	78,000
Total	**30,000**	**78,000**

NOTE 20		
Finance costs	**2019-20 (Rs.)**	**2018-19 (Rs.)**
Interest Expenses		49,029
Bank Charges and Commission	4,725	4,433
Total	**4,725**	**53,462**

SARC & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD FRN : 006085N

NOTE 21			
	Other Expenses	2019-20 (Rs.)	2018-19 (Rs.)
	GST Late Fee	84,261	22,250.00
	ROC filing Fees	14,800	48,300.00
	Stamp Duty Charges	-	10,29,600.00
	GUDA Charges	-	31,320
	Labour Expenses	-	56,24,085
	Rera Filing Fees	79,627.70	-
	Service Tax Expenditure	14,42,266.00	-
	Other Written off	5,000.00	1,90,583
	Preliminary Exp Written off	-	33,996
	Total	**16,25,955**	**69,80,134**

As per our Report of even date
For SARC & Associates
Chartered Accountants

Rgandhi

SARC & ASSOCIATES AHMEDABAD FRN : 006085N CHARTERED ACCOUNTANTS

CA Ritesh G. Gandhi
(Partner)
Mem. No. 108484
Place : Ahmedabad
Date : 23/09/2019

For and on behalf of Board of Directors
For: AAWAASS BUILDCON PVT LTD

Kaushikbhai C Patel (Director)
VIJAY N PATEL (Director)

Place : AHMEDABAD
Date : 23/09/2019
CIN : U45200GJ2010PTC062622
Email : satyamevgroup289@gmail.com

Depriciation Chart

Fixed Assets	GROSS BLOCK					DEPRECIATION				NET BLOCK(W.D.V.)	
PARTICULARS	Dep Rates %	AS AT 01-04-2018	ADDITION FOR THE YEAR	DEDUCTION/ADJUSTMENT FOR THE YEAR	AS AT 31-03-2019	AS AT 01-04-2018	FOR THE YEAR	DEDUCTION FOR THE YEAR	AS AT 31-03-2019	AS AT 31-03-2018	AS AT 31-03-2019
Note: 10											
Tangible Assets											
Note: 11											
Intangible Assets											
Trade Mark		31500.00	0.00	0.00	31500.00	24167.38	7332.62	0	31500.00	7332.62	0.00
Software		47000.00	0.00	0.00	47000.00	29871.72	17128.28	0	47000.00	17128.28	0.00
Sub Total		**78500.00**	**0.00**	**0.00**	**78500.00**	**54039.10**	**24460.90**	**0.00**	**78500.00**	**24460.90**	**0.00**
TOTAL		**78500.00**	**0.00**	**0.00**	**78500.00**	**54039.10**	**24460.90**	**0.00**	**78500.00**	**24460.90**	**0.00**
PREVIOUS YEAR		-	-	-	-	-	-	-	-	-	-

As per our Report of even date
For SARC & Associates
Chartered Accountants

Rgandhi.

SARC & ASSOCIATES * AHMEDABAD FRN : 006085N * CHARTERED ACCOUNTANTS

CA Ritesh G. Gandhi
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