M/S. SURPATH DEVELOPERS PRIVATE LIMITED

E-304, SUKAN HOMES OPP. AYODHYA NAGARI SOCIETY, NEW RANIP, AHMEDABAD Ahmedabad-382480

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED ON 31.03.2021

PARTICULARS		NOTES TO ACCOUNTS	31.03.2021	31.03.2020
[A]	CONTINUING OPERATION :-			
[1]	REVENUE FROM OPERATION [GROSS]	15	-	-
LESS :	EXCISE DUTY		-	-
	REVENUE FROM OPERATION [NET]		-	-
[2]	OTHER INCOME	16	463	-
[3]	TOTAL REVENUE [1-2]		463	-
[4]	EXPENSES :-			
(a)	COST OF MATERIAL CONSUMED :-		-	-
(b)	PURCHASES OF STOCK IN TRADE :-	17	962,102	768,422
(C)	CHANGES IN INVENTORIES OF FINISHED GOODS,WORK IN PROGRESS AND STOCK :-	18	(1,592,384)	(1,397,967)
(d)	EMPLOYEES BENEFITS EXPENSES :-	19	600,000	600,000
(e)	FINANCE COST :-	20	1,245	45
(f)	DEPRECIATION AND AMORTISATION COST :-	10	-	-
(g)	OTHER EXPENSES :-	21	29,500	29,500
	TOTAL : [a+b+c+d+e+f+g]		463	-
[5]	PROFIT/(LOSS) BEFORE CXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX : [(3)-(4)]		-	-
[6]	EXCEPTIONAL INCOME/EXPENSES ITEMS	-	-	-
[7]	PROFIT/(LOSS) BEFORE EXTRAORDINARY ITEMS AND TAX [(5)-(6)]	-	-	-
[8]	EXTRAORDINARY ITEMS	-	-	-
[9]	PROFIT/(LOSS) BEFORE TAX [(7)-(8)]		-	-
[10	TAX EXPENSES :-			
(a)	CURRENT TAX EXPENSE FOR CURRENT YEAR	-	-	-
Les (b)	MAT CREDIT (WHERE APPLICABLE)	-	-	-
(C)	CURRENT TAX EXPENSES RELATING TO PRIOR YEARS	-	-	-
(d)	NET CURRENT TAX EXPENSES (a-b+c)		-	-
(e)	DEFFERED TAX EXPENSE	-	-	-
[11	PROFIT/(LOSS) FROM CONTINUING OPERATIONS[(9)-(d+e)]		-	-
[B]	DIS-CONTINUING OPERATION :-			
[12-i]	PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (BEFORE TAX)	-	-	-
[12-ii]	GAIN/(LOSS) ON DISPOSAL OF ASSETS/ SETTLEMENT OF LIABILITIES ATTRIBUTABLE TO THE DISCONTINUING OPERATIONS	-	-	-
[12-iii]	ADD/(LESS):TAX EXPENSES OF DISCONTINUING OPERATIONS			
(a)	ON ORDINARY ACTIVITIES ATTRIBUTABLE TO THE DISCONTINUING OPERATIONS	-	-	-
(b)	ON GAIN/(LOSS) ON DISPOSAL OF ASSETS/ SETTLEMENT OF LIABILITIES	-	-	-
[13	PROFIT/(LOSS) FROM DIS-CONTINUING OPERATIONS[(12i+12ii+12iii)]		-	-
[C]	TOTAL OPERATIONS		-	-
[14	PROFIT/(LOSS) FOR THE YEAR [C]		-	-

NOTES ON ACCOUNTS FORM AN INTEGRAL PART OF ACCOUNTS
AS PER OUR REPORT OF EVEN DATE

FOR, M/S. D J P & CO.
CHARTERED ACCOUNTANTS.

PROPRIETOR
CA DIPIKA J PATEL
MEMBERSHIP NO.: 144534
FIRM REGISTRATION NO. : 144387W
PLACE : AHMEDABAD.
DATE : 16.10.2021

M/S. D J P & CO. PROPRIETOR M. NO. 144534 AHMEDABAD CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF
BOARD OF DIRECTORS

1

2

PLACE : AHMEDABAD
DATE : 16.10.2021

15 Revenue Recognition

All expenses and income to the extent considered payable and receivable respectively unless specifically stated to be otherwise are accounted for on an accrual basis.

Sales & Income

The sales are recorded when supply of goods takes place in accordance with the terms of sale and on change of title in the goods. The amount of Sales is Exclusive of GST.

Particulars	31.03.2021	31.03.2020
Sale of Products		
Total	-	-

16 OTHER INCOME

Particulars	31.03.2021	31.03.2020
Kasar	463	-
TOTAL	463	-

17 Purchase & Expenses

i. The purchases are shown at cost and Exclusive of GST.

ii. All major items of expenses are accounted for on time basis and necessary provisions for the

iii. Salary/Allowances/Perquisits etc are included as and when payable.

Particulars	31.03.2021	31.03.2020
Purhcase	462,102	-
Devlopment Contract Exps.	500,000	500,000
GUDA Plan Passing Exps.	-	217,466
UGVCL Exps.	-	50,956
TOTAL	962,102	768,422

18 Change in Inventory:-

Particulars	31.03.2021	31.03.2020
Opening Stock of Work In Progress	18,073,321	16,675,354
Less: Closing Stock of Work In Progress	19,665,705	18,073,321
Change in Inventory	(1,592,384)	(1,397,967)

19 EMPLOYEES BENEFITS EXPENSE :-

The company has not made provisions for retirement benefits of employees.

No provision for gratuity has been made in the accounts, it will be accounted as and when paid.

Particulars	31.03.2021	31.03.2020
Remuneration to Directors	600,000	600,000
TOTAL	600,000	600,000

M/S. D J P & CO. CHARTERED ACCOUNTANTS
PROPRIETOR
M.NO. 144534
AHMEDABAD

Profit and Loss Account includes Remuneration paid to whole time directors:

Sr. No.	Particulars	Current Year	Previous Year
		Rs.	Rs.
(i)	Director's Remuneratic	600,000	600,000
(ii)	Contri.to Provident &	-	-
(iii)	Other Allowances	-	-
	TOTAL	**600,000**	**600,000**

20 FINANCE COST :-

Particulars	31.03.2021	31.03.2020
Bank Charges & Commission	1,095	45
Interest On Late Payment of TDS	150	-
TOTAL	**1,245**	**45**

21 OTHER EXPENSES :-

Particulars	31.03.2021	31.03.2020
Audit Fees	29,500	29,500
TOTAL	**29,500**	**29,500**

Profit and Loss Account includes Renumeration paid to Auditors

Sr. No.	Particulars	Current Year	Previous Year
		Rs.	Rs.
(i)	Company Law Audit F	29,500	-
(ii)	Income Tax Fees	-	-
(iii)	Company Law Matters	-	-
	TOTAL	**29,500**	**-**

22 Additional Information pursuant to the provisions of paragraph 3 & 4 (C) of Part II of Schedule VI of the Companies Act, 1956. [As certified by Directors and to the extent maintained and

(I) Licensed & Installed Capacity :-

Sr. No. **Name of Product**

M/S. D J P & CO. PROPRIETOR M. No. 144534 AHMEDABAD CHARTERED ACCOUNTANTS

M/S. SURPATH DEVELOPERS PRIVATE LIMITED

E-304, SUKAN HOMES OPP. AYODHYA NAGARI SOCIETY, NEW RANIP, AHMEDABAD Ahmedabad-382480

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED ON 31.03.2020

PARTICULARS	NOTES TO ACCOUNTS	31.03.2020	31.03.2019
[A] CONTINUING OPERATION :-			
[1] REVENUE FROM OPERATION [GROSS]	15	-	-
LESS : EXCISE DUTY		-	-
REVENUE FROM OPERATION [NET]		-	-
[2] OTHER INCOME	16	-	-
[3] TOTAL REVENUE [1-2]		-	-
[4] EXPENSES :-			
(a) COST OF MATERIAL CONSUMED :-		-	-
(b) PURCHASES OF STOCK IN TRADE :-	17	768,422	16,010,258
(C) CHANGES IN INVENTORIES OF FINISHED GOODS,WORK IN PROGRESS AND STOCK :-	18	(1,397,967)	(16,675,354)
(d) EMPLOYEES BENEFITS EXPENSES :-	19	600,000	600,000
(e) FINANCE COST :-	20	45	5,612
(f) DEPRECIATION AND AMORTISATION COST :-	10	-	-
(g) OTHER EXPENSES :-	21	29,500	59,484
TOTAL : [a+b+c+d+e+f+g]		-	-
[5] PROFIT/(LOSS) BEFORE CXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX : [(3)-(4)]		-	-
[6] EXCEPTIONAL INCOME/EXPENSES ITEMS	-	-	-
[7] PROFIT/(LOSS) BEFORE EXTRAORDINARY ITEMS AND TAX [(5)-(6)]	-	-	-
[8] EXTRAORDINARY ITEMS	-	-	-
[9] PROFIT/(LOSS) BEFORE TAX [(7)-(8)]		-	-
[10 TAX EXPENSES :-			
(a) CURRENT TAX EXPENSE FOR CURRENT YEAR	-	-	-
Les (b) MAT CREDIT (WHERE APPLICABLE)	-	-	-
(C) CURRENT TAX EXPENSES RELATING TO PRIOR YEARS	-	-	-
(d) NET CURRENT TAX EXPENSES (a-b+c)		-	-
(e) DEFFERED TAX EXPENSE	-	-	-
[11 PROFIT/(LOSS) FROM CONTINUING OPERATIONS[(9)-(d+e)]		-	-
[B] DIS-CONTINUING OPERATION :-			
[12-i] PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (BEFORE TAX)	-	-	-
[12-ii] GAIN/(LOSS) ON DISPOSAL OF ASSETS/ SETTLEMENT OF LIABILITIES ATTRIBUTABLE TO THE DISCONTINUING OPERATIONS	-	-	-
[12-iii] ADD/(LESS):TAX EXPENSES OF DISCONTINUING OPERATIONS			
(a) ON ORDINARY ACTIVITIES ATTRIBUTABLE TO THE DISCONTINUING OPERATIONS	-	-	-
(b) ON GAIN/(LOSS) ON DISPOSAL OF ASSETS/ SETTLEMENT OF LIABILITIES	-	-	-
[13 PROFIT/(LOSS) FROM DIS-CONTINUING OPERATIONS[(12i+12ii+12iii)]		-	-
[C] TOTAL OPERATIONS		-	-
[14 PROFIT/(LOSS) FOR THE YEAR [C]		-	-

NOTES ON ACCOUNTS FORM AN INTEGRAL PART OF ACCOUNTS
AS PER OUR REPORT OF EVEN DATE

FOR, M/S. PARESH P PATEL & CO.
CHARTERED ACCOUNTANTS.

PARTNER
CA DIPIKA J PATEL
MEMBERSHIP NO.: 144534
FIRM REGISTRATION NO. : 130745W
PLACE : AHMEDABAD.
DATE : 25.10.2020

FOR AND ON BEHALF OF
BOARD OF DIRECTORS

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PLACE : AHMEDABAD
DATE : 25.10.2020

15 Revenue Recognition

All expenses and income to the extent considered payable and receivable respectively unless specifically stated to be otherwise are accounted for on an accrual basis.

Sales & Income

The sales are recorded when supply of goods takes place in accordance with the terms of sale and on change of title in the goods. The amount of Sales is Exclusive of GST.

Particulars	31.03.2020	31.03.2019
Sale of Products		
Total	-	-

16 OTHER INCOME

Particulars	31.03.2020	31.03.2019
	-	-
TOTAL	-	-

17 Purchase & Expenses

i. The purchases are shown at cost and Exclusive of GST.
ii. All major items of expenses are accounted for on time basis and necessary provisions for the
iii. Salary/Allowances/Perquisits etc are included as and when payable.

Particulars	31.03.2020	31.03.2019
Land Purchase	-	15,510,258
Devlopment Contract Exps.	500,000	500,000
GUDA Plan Passing Exps.	217,466	-
UGVCL Exps.	50,956	-
TOTAL	768,422	16,010,258

18 Change in Inventory:-

Particulars	31.03.2020	31.03.2019
Opening Stock of Work In Progress	16,675,354	-
Less: Closing Stock of Work In Progress	18,073,321	16,675,354
Change in Inventory	(1,397,967)	(16,675,354)

19 EMPLOYEES BENEFITS EXPENSE :-

The company has not made provisions for retirement benefits of employees.
No provision for gratuity has been made in the accounts, it will be accounted as and when paid.

Particulars	31.03.2020	31.03.2019
Remuneration to Directors	600,000	600,000
TOTAL	600,000	600,000

Profit and Loss Account includes Remuneration paid to whole time directors:

Sr.	Particulars	Current	Previous Year
		Rs.	Rs.
(i)	Director's Remuneration	600,000	600,000
(ii)	Contri.to Provident & Pensic	-	-
(iii)	Other Allowances	-	-
	TOTAL	**600,000**	**600,000**

20 FINANCE COST :-

Particulars	31.03.2020	31.03.2019
Bank Charges & Commission	45	2,058
Interest On Late Payment of TDS	-	3,554
TOTAL	**45**	**5,612**

21 OTHER EXPENSES :-

Particulars	31.03.2020	31.03.2019
Audit Fees	29,500	29,500
Kasar Vatav	-	1,451
Preliminary Exps.	-	5,095
Penalty For Late Return Of TDS	-	23,438
TOTAL	**29,500**	**59,484**

Profit and Loss Account includes Renumeration paid to Auditors

Sr.	Particulars	Current	Previous
		Rs.	Rs.
(i)	Company Law Audit Fees	-	10,000
(ii)	Income Tax Fees	-	10,000
(iii)	Company Law Matters	-	9,500
	TOTAL	**-**	**29,500**

22 Additional Information pursuant to the provisions of paragraph 3 & 4 (C) of Part II of Schedule VI of the Companies Act, 1956. [As certified by Directors and to the extent maintained and

(I) Licensed & Installed Capacity :-

Sr. No. **Name of Product**

M/S. SURPATH DEVELOPERS PRIVATE LIMITED

E-304, SUKAN HOMES OPP. AYODHYA NAGARI SOCIETY, NEW RANIP, AHMEDABAD Ahmedabad-382480

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED ON 31.03.2019

PARTICULARS		NOTES TO ACCOUNTS	31.03.2019	31.03.2018
[A]	CONTINUING OPERATION :-			
[1]	REVENUE FROM OPERATION [GROSS]	15	-	-
LESS :	EXCISE DUTY		-	-
	REVENUE FROM OPERATION [NET]		-	-
[2]	OTHER INCOME	16	-	-
[3]	TOTAL REVENUE [1-2]		-	-
[4]	EXPENSES :-			
(a)	COST OF MATERIAL CONSUMED :-		-	-
(b)	PURCHASES OF STOCK IN TRADE :-	17	16,010,258	-
(C)	CHANGES IN INVENTORIES OF FINISHED GOODS,WORK IN PROGRESS AND STOCK :-	18	(16,675,354)	-
(d)	EMPLOYEES BENEFITS EXPENSES :-	19	600,000	-
(e)	FINANCE COST :-	20	5,612	-
(f)	DEPRECIATION AND AMORTISATION COST :-	10	-	-
(g)	OTHER EXPENSES :-	21	59,484	-
	TOTAL : [a+b+c+d+e+f+g]		-	-
[5]	PROFIT/(LOSS) BEFORE CXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX : [(3)-(4)]		-	-
[6]	EXCEPTIONAL INCOME/EXPENSES ITEMS	-	-	-
[7]	PROFIT/(LOSS) BEFORE EXTRAORDINARY ITEMS AND TAX [(5)-(6)]	-	-	-
[8]	EXTRAORDINARY ITEMS	-	-	-
[9]	PROFIT/(LOSS) BEFORE TAX [(7)-(8)]		-	-
[10	TAX EXPENSES :-			
(a)	CURRENT TAX EXPENSE FOR CURRENT YEAR	-	-	-
Les (b)	MAT CREDIT (WHERE APPLICABLE)	-	-	-
(C)	CURRENT TAX EXPENSES RELATING TO PRIOR YEARS	-	-	-
(d)	NET CURRENT TAX EXPENSES (a-b+c)		-	-
(e)	DEFFERED TAX EXPENSE	-	-	-
[11	PROFIT/(LOSS) FROM CONTINUING OPERATIONS[(9)-(d+e)]		-	-
[B]	DIS-CONTINUING OPERATION :-			
[12-i]	PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (BEFORE TAX)	-	-	-
[12-ii]	GAIN/(LOSS) ON DISPOSAL OF ASSETS/ SETTLEMENT OF LIABILITIES ATTRIBUTABLE TO THE DISCONTINUING OPERATIONS	-	-	-
[12-iii]	ADD/(LESS):TAX EXPENSES OF DISCONTINUING OPERATIONS			
(a)	ON ORDINARY ACTIVITIES ATTRIBUTABLE TO THE DISCONTINUING OPERATIONS	-	-	-
(b)	ON GAIN/(LOSS) ON DISPOSAL OF ASSETS/ SETTLEMENT OF LIABILITIES	-	-	-
[13	PROFIT/(LOSS) FROM DIS-CONTINUING OPERATIONS[(12i+12ii+12iii)]		-	-
[C]	TOTAL OPERATIONS		-	-
[14	PROFIT/(LOSS) FOR THE YEAR [C]		-	-

NOTES ON ACCOUNTS FORM AN INTEGRAL PART OF ACCOUNTS
AS PER OUR REPORT OF EVEN DATE

FOR, M/S. PARESH P PATEL & CO.
CHARTERED ACCOUNTANTS.

PARTNER
MR. PARESH P. PATEL
MEMBERSHIP NO.: 134812
FIRM REGISTRATION NO. : 130745W
PLACE : AHMEDABAD.
DATE : 04.09.2019

FOR AND ON BEHALF OF
BOARD OF DIRECTORS

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PLACE : AHMEDABAD
DATE : 04.09.2019

15 Revenue Recognition

- All expenses and income to the extent considered payable and receivable respectively unless specifically stated to be otherwise are accounted for on an accrual basis.

Sales & Income

The sales are recorded when supply of goods takes place in accordance with the terms of sale and on change of title in the goods. The amount of Sales is Exclusive of GST.

Particulars	31.03.2019	31.03.2018
Sale of Products		
Total	-	-

16 OTHER INCOME

Particulars	31.03.2019	31.03.2018
	-	-
TOTAL	-	-

17 Purchase & Expenses

i. The purchases are shown at cost and Exclusive of GST.
ii. All major items of expenses are accounted for on time basis and necessary provisions for
iii. Salary/Allowances/Perquisits etc are included as and when payable.

Particulars	31.03.2019	31.03.2018
Land Purchase	15,510,258	-
Devlopment Contract Exps.	500,000	-
TOTAL	**16,010,258**	-

18 Change in Inventory:-

Particulars	31.03.2019	31.03.2018
Opening Stock of Work In Progress	-	-
Less: Closing Stock of Work In Progress	16,675,354	-
Change in Inventory	**(16,675,354)**	-

19 EMPLOYEES BENEFITS EXPENSE :-

The company has not made provisions for retirement benefits of employees.
No provision for gratuity has been made in the accounts, it will be accounted as and when paid.

Particulars	31.03.2019	31.03.2018
Remuneration to Directors	600,000	-
TOTAL	**600,000**	-

Profit and Loss Account includes Remuneration paid to whole time directors:

Sr. No.	Particulars	Current Year	Previous Year
		Rs.	Rs.
(i)	Director's Remuneration	600,000	-
(ii)	Contri.to Provident & Pensio	-	-
(iii)	Other Allowances	-	-
	TOTAL	**600,000**	**-**

20 FINANCE COST :-

Particulars	31.03.2019	31.03.2018
Bank Charges & Commission	2,058	-
Interest On Late Payment of TDS	3,554	-
TOTAL	**5,612**	**-**

21 OTHER EXPENSES :-

Particulars	31.03.2019	31.03.2018
Audit Fees	29,500	-
Kasar Vatav	1,451	-
Preliminary Exps.	5,095	-
Penalty For Late Return Of TDS	23,438	-
TOTAL	**59,484**	**-**

Profit and Loss Account includes Renumeration paid to Auditors

Sr. No.	Particulars	Current Year	Previous Year
		Rs.	Rs.
(i)	Company Law Audit Fees	10,000	-
(ii)	Income Tax Fees	10,000	-
(iii)	Company Law Matters	9,500	-
	TOTAL	**29,500**	**-**

22 Additional Information pursuant to the provisions of paragraph 3 & 4 (C) of Part II of Schedule VI of the Companies Act, 1956. [As certified by Directors and to the extent maintained and