

ISHANYA REALTY CORPORATION LIMITED

CIN - U70101PN2008PLC131330

BALANCE SHEET

As at 31st March, 2020

(All Amounts in ₹ unless otherwise stated)

	Notes	31 March 2020	31 March 2019
ASSETS			
Current assets			
Financial assets			
Cash and cash equivalents	2	2,15,946	2,44,594
Total current assets		2,15,946	2,44,594
Total assets		2,15,946	2,44,594
EQUITY AND LIABILITIES			
Equity			
Equity share capital	3	10,00,000	10,00,000
Other equity			
Reserves and surplus	4	(7,98,215)	(7,73,747)
Total equity		2,01,786	2,26,254
LIABILITIES			
Current liabilities			
Financial liabilities			
Trade payables	5	14,160	14,160
a) total outstanding dues of micro and small enterprises			
b) total outstanding dues of creditors other than micro and small enterprises		-	4,180
Total current liabilities		14,160	18,340
Total liabilities		14,160	18,340
Total equity and liabilities		2,15,946	2,44,594
Summary of significant Accounting Policies	1		
The accompanying notes are integral part of the financial statements	2 - 7		
As per our report of even date		For and on behalf of the Board of Directors	
For HMA & Associates			
Chartered Accountants			
Firm's Registration No. 100537W			
Anand D. Joshi	S. C. Mehta	A. Bhargava	
Partner	Director	Director	
Membership No.113805	DIN 00128204	DIN 00109596	
Place : Pune	Place : Pune		
Date: 28-06-2020	Date: 28-06-2020		

ISHANYA REALTY CORPORATION LIMITED

CIN - U70101PN2008PLC131330

STATEMENT OF PROFIT AND LOSS

for the year ended 31st March, 2020

(All Amounts in ₹ unless otherwise stated)

	Notes	31 March 2020	31 March 2019
Continuing operations			
Revenue from operations		-	-
Other income	6	-	-
Total income		-	-
Expenses			
Other expenses	7	24,468	33,242
Total expenses		24,468	33,242
Profit before tax from continuing operations		(24,468)	(33,242)
Income tax expense			
- Current tax		-	-
- Deferred tax		-	-
Total tax expense		-	-
Profit from continuing operations		(24,468)	(33,242)
	Notes	31 March 2020	31 March 2019
Other comprehensive income		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		(24,468)	(33,242)
	Notes	31 March 2020	31 March 2019
Profit attributable to :			
Owners of Ishanya Realty Corporation Limited		(24,468)	(33,242)
Earnings per equity share for profit from continuing operation attributable to owners of Ishanya Realty Corporation Limited			
Basic earnings per share		(0.33)	(0.27)
Diluted earnings per share		(0.33)	(0.27)
Summary of significant Accounting Policies	1		
The accompanying notes are integral part of the financial statements	2 - 7		
As per our report of even date For HMA & Associates Chartered Accountants Firm's Registration No. 100537W			For and on behalf of the Board of Directors
Anand D. Joshi Partner Membership No.113805		S. C. Mehta Director DIN 00128204	A. Bhargava Director DIN 00109596
Place : Pune Date: 28-06-2020		Place : Pune Date: 28-06-2020	

ISHANYA REALTY CORPORATION LIMITED**CIN - U70101PN2008PLC131330****CASHFLOW STATEMENT****for the year ended 31st March, 2020**

(All Amounts in R unless otherwise stated)

	31 March 2020	31 March 2019
Cash flow from operating activities		
Profit before income tax from Continuing operations	(24,468)	(33,242)
Profit before income tax including discontinued operations	(24,468)	(33,242)
Change in operating assets and liabilities, net of effects from purchase of controlled entities and sale of subsidiary:		
Increase in trade payables	(4,180)	(4,120)
(Increase)/decrease in other current assets	-	-
Cash generated from operations	(28,648)	(37,362)
Income taxes paid		
Net cash inflow from operating activities	(28,648)	(37,362)
Net increase (decrease) in cash and cash equivalents	(28,648)	(37,362)
Cash and cash equivalents at the beginning of the financial year	2,44,594	2,81,956
Cash and cash equivalents at end of the year	2,15,946	2,44,594
Cash and cash equivalents as per above comprise of the following	31 March 2020	31 March 2019
Cash and cash equivalents	2,15,946	2,44,594
Balances per statement of cash flows	2,15,946	2,44,594

As per our report of even date
For HMA & Associates
Chartered Accountants
Firm's Registration No. 100537W

For and on behalf of the Board of Directors

Anand D. Joshi
Partner
Membership No.113805

S. C. Mehta
Director
DIN 00128204

A. Bhargava
Director
DIN 00109596

Place : Pune
Date: 28-06-2020

Place : Pune
Date: 28-06-2020

ISHANYA REALTY CORPORATION LIMITED**CIN - U70101PN2008PLC131330**

(All Amounts in ₹ unless otherwise stated)

EQUITY SHARE CAPITAL & OTHER EQUITY**A. EQUITY SHARE CAPITAL**

	31 March 2020	31 March 2019
Balance at the beginning of the year	10,00,000	10,00,000
Changes in Equity Share Capital during the year	-	-
Balance at the end of the year	10,00,000	10,00,000

B. OTHER EQUITY

	Reserves and Surplus	
	Retained earnings	Total Reserves & Surplus
Balance at 01st April 2018	(7,40,505)	(7,40,505)
Profit for the year	(33,242)	(33,242)
Other comprehensive income	-	-
Balance at 31 March 2019	(7,73,747)	(7,73,747)
Profit for the year	(24,468)	(24,468)
Other comprehensive income	-	-
Total comprehensive income for the year	(24,468)	(24,468)
Balance at 31 March 2020	(7,98,215)	(7,98,215)

As per our report of even date

For HMA & Associates
Chartered Accountants
Firm's Registration No. 100537W

Anand D. Joshi
Partner
Membership No.113805

Place : Pune
Date: 28-06-2020

For and on behalf of the Board of Directors

S. C. Mehta A. Bhargava
Director Director
DIN 00128204 DIN 00109596

Place : Pune
Date: 28-06-2020

ISHANYA REALTY CORPORATION LIMITED**CIN - U70101PN2008PLC131330**

(All Amounts in ₹ unless otherwise stated)

Note: 2 CASH AND CASH EQUIVALENTS

	31 March 2020	31 March 2019
Balances with banks		
- in current accounts	2,15,946	2,44,594
Deposits with maturity of less than three months	-	-
Cash in hand	-	-
Total cash and cash equivalents	2,15,946	2,44,594

Note 3: EQUITY SHARE CAPITAL

	Number of Shares	31 March 2020	31 March 2019
Authorised			
50,00,000 Equity Shares of Rs 10/-	50,00,000	5,00,00,000	5,00,00,000
Issued, Subscribed & Paid up			
1,00,000 Equity Shares of Rs 10/- each fully paid	1,00,000	10,00,000	10,00,000
As at 31 March 2019	1,00,000	10,00,000	10,00,000

(i) Reconciliation of the number of Equity shares

	31 March 2020		31 March 2019	
	Number of shares	Amount	Number of shares	Amount
Balance at the beginning of the year	1,00,000	10,00,000	1,00,000	10,00,000
Add : Issued during the year	-	-	-	-
Closing Balance	1,00,000	10,00,000	1,00,000	10,00,000

Terms and rights attached to equity shares

The Company has only one class of issued Equity Shares having at par value of Rs.10 per share. Each holder of Equity Shares is entitled to one vote per share.

In the event of liquidation of the Company the holder of Equity Share will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in proportion to their shareholding.

(ii) Details of shareholders holding more than 5% shares in the company

	31 March 2020		31 March 2019	
	Number of shares	% Holding	Number of shares	% Holding
Deepak Fertilisers & Petrochemicals Corporation Limited.	49,994	49.99%	49,994	49.99%
Shri Sailesh C. Mehta	25,001	25.00%	25,001	25.00%
Mrs. Parul S. Mehta	25,001	25.00%	25,001	25.00%

ISHANYA REALTY CORPORATION LIMITED		
CIN - U70101PN2008PLC131330		
(All Amounts in ₹ unless otherwise stated)		
Note No 4: RESERVES & SURPLUS		
Retained earnings		
	31 March 2020	31 March 2019
Opening balance	(7,73,747)	(7,40,505)
Net profit for the period	(24,468)	(33,242)
Closing Balance	(7,98,215)	(7,73,747)
Note 5: TRADE PAYABLE		
	31 March 2020	31 March 2019
Current		
Trade payables		
MSME	14,160	14,160
Non MSME	-	4,180
Trade payables to related parties	-	-
Total trade payables	14,160	18,340
	31 March 2020	31 March 2019
Principal amount due at year end	14,160	14,160
Interest provided but not paid at year end on above		
Interest due on principal amount already paid		
Delayed Principal amount paid during the year		
Interest paid on delayed principal payment		
Note 6 : OTHER INCOME - NIL		
Note 7: OTHER EXPENSES		
	31 March 2020	31 March 2019
Legal and Professional Fees	5,900	4,720
Payments to auditors (refer note below)	14,160	14,160
Filing fees	1,200	10,800
Profession Tax (Company)	2,500	2,500
Miscellaneous expenses	708	1,062
Total other expenses	24,468	33,242
Note 7(a) : DETAILS OF PAYMENTS TO AUDITORS		
	31 March 2020	31 March 2019
Payment to Auditors		
As Auditor:		
Audit fee	14,160	14,160
Total payments to Auditors	14,160	14,160
Summary of significant Accounting Policies	1	
The accompanying notes are integral part of the financial statements	2 - 7	
As per our report of even date	For and on behalf of the Board of Directors	
For HMA & Associates		
Chartered Accountants		
Firm's Registration No. 100537W		
Anand D. Joshi	S. C. Mehta	A. Bhargava
Partner	Director	Director
Membership No.113805	DIN 00128204	DIN 00109596
Place : Pune	Place : Pune	
Date: 28-06-2020	Date: 28-06-2020	