

PARSVNATH MIDC PHARMA SEZ PRIVATE LIMITED
(CIN: U24239MH2008PTC178174)
Balance Sheet as at 31 March, 2020

	Note No.	As at 31 March, 2020 ₹	As at 31 March, 2019 ₹
Assets			
1. Non Current assets			
i. Tax assets	5	24,985	-
		<u>24,985</u>	<u>-</u>
2. Current assets			
i. Financial assets			
a. Cash and bank balances	3	3,07,557	10,626
ii. Other current assets	4	2,05,00,000	2,06,00,000
		<u>2,08,07,557</u>	<u>2,06,10,626</u>
Total Assets		<u>2,08,32,542</u>	<u>2,06,10,626</u>
Equity and Liabilities			
1. Equity			
i. Equity Share capital	6	4,99,00,000	4,99,00,000
ii. Other Equity	7	(2,91,41,818)	(2,93,13,064)
Total Equity		<u>2,07,58,182</u>	<u>2,05,86,936</u>
2. Liabilities			
Current liabilities			
i. Financial assets			
a. Trade payables	8	14,160	23,690
ii. Provisions	9	60,200	-
Total liabilities		<u>74,360</u>	<u>23,690</u>
Total Equity and Liabilities		<u>2,08,32,542</u>	<u>2,06,10,626</u>

See accompanying notes forming part of the financial statements

1-14

In terms of our report attached.

For ANUJ & ASSOCIATES
Chartered Accountants

ANUJ JAIN
Partner
Membership No: 87831

Place: Delhi
Date: 26-06-2020

For and on behalf of Board of Directors

Rahul Kumar Srivastav
Director
DIN:08250331

Yogesh Jain
Director
DIN:00088662

PARSVNATH MIDC PHARMA SEZ PRIVATE LIMITED
(CIN: U24239MH2008PTC178174)
Statement of Profit and Loss for the year ended 31 March, 2020

	Note No.	Year ended 31 March, 2020 ₹	Year ended 31 March, 2019 ₹
1. Other income	11	2,49,842	-
Total Revenue		<u>2,49,842</u>	<u>-</u>
2. Expenses			
Other expenses	12	18,396	21,152
Total Expenses		<u>18,396</u>	<u>21,152</u>
3. Profit before tax (1-2)		2,31,446	(21,152)
4. Tax expense			
i. Current tax		60,200	-
		<u>60,200</u>	<u>-</u>
5. Profit after tax (3-4)		1,71,246	(21,152)
6. Other comprehensive income		-	-
7. Total comprehensive income for the year (5+6)		<u>1,71,246</u>	<u>(21,152)</u>
8. Earnings per equity share [nominal value of share ₹ 10 each]			
(a) Basic (in Rs.)		0.03	(0.00)
(b) Diluted (in Rs.)		0.03	(0.00)

See accompanying notes forming part of the financial statements

1-14

In terms of our report attached.

For ANUJ & ASSOCIATES

Chartered Accountants

ANUJ JAIN

Partner

Membership No. 87831



For and on behalf of Board of Directors

Rahul Kumar Srivastav

Director

DIN:08250331

Yogesh Jain

Director

DIN:00088662

Place: Delhi

Date: 26-06-2020

PARSVNATH MIDC PHARMA SEZ PRIVATE LIMITED
(CIN: U24239MH2008PTC178174)
Statement of Changes in Equity for the year ended 31 March,2020

A Equity Share Capital

Particulars	No of shares	₹
Equity shares of ₹ 10 each issued, subscribed and fully paid		
Balance as at 31 March, 2018	49,90,000	4,99,00,000
Changes in equity share capital during the year	-	-
Balance as at 31 March, 2019	49,90,000	4,99,00,000
Changes in equity share capital during the year	-	-
Balance as at 31 March, 2020	49,90,000	4,99,00,000

B Other Equity

Reserves & Surplus

Particulars	Retained earnings	Total
Balance as at 31 March, 2018	(2,92,91,912)	(2,92,91,912)
Profit for the year	(21,152)	(21,152)
Other comprehensive income for the year	-	-
Balance as at 31 March, 2019	(2,93,13,064)	(2,93,13,064)
Profit for the year	1,71,246	1,71,246
Other comprehensive income for the year	-	-
Balance as at 31 March, 2020	(2,91,41,818)	(2,91,41,818)

See accompanying notes forming part of the financial statements

In terms of our report attached
For Anuj & Associates
Chartered Accountants

Anuj Jain
Partner
Membership No. 087831

Place: Delhi
Date: 26-06-2020

For and on behalf of Board of Directors

Rahul Kumar Srivastav
Director
DIN:08250331

Yogesh Jain
Director
DIN:00088662

PARSVNATH MIDC PHARMA SEZ PRIVATE LIMITED
(CIN: U24239MH2008PTC178174)
Cash Flow Statement for the year ended 31 March, 2020

	Year ended 31 March, 2020	Year ended 31 March, 2019
	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	2,31,446	(21,152)
Adjustments for :	2,31,446	(21,152)
Trade Payables	(9,530)	9,710
Current assets	1,00,000	-
Cash generated from/(used in) operations	3,21,916	(11,442)
Direct taxes paid/deducted at source	24,985	-
Net cash from/(used in) operating activities	2,96,931	(11,442)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Net cash from/(used in) investing activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net cash from/(used in) financing activities	-	-
D Net increase/ (decrease) in cash and cash equivalents (A+B+C)	2,96,931	(11,442)
E Cash and cash equivalents as at the beginning of the year	10,626	22,068
F Cash and cash equivalents as at the end of the year	3,07,557	10,626

- 1) The statement of cash flow has been prepared under the indirect method as set out in Ind AS 7 on statements of cash flow.
2) Figures in brackets indicate cash outflow.

See accompanying notes forming part of the financial statements

In terms of our report attached.

For ANUJ & ASSOCIATES
Chartered Accountants


ANUJ JAIN
Partner
Membership No. 87831



For and on behalf of Board of Directors


Rahul Kumar Srivastav
Director
DIN:08250331


Yogesh Jain
Director
DIN:00088662

Place: Delhi

Date: 26-06-2020

PARSVNATH MIDC PHARMA SEZ PRIVATE LIMITED
(CIN: U24239MH2008PTC178174)
Notes forming part of the financial statements

	<u>As at</u> <u>31 March, 2020</u> ₹	<u>As at</u> <u>31 March, 2019</u> ₹
Note 3: Cash and cash equivalents		
a. Cash in hand	1,705	65
b. Balance with banks		
- in current account	3,05,852	10,561
- in deposit accounts	-	-
	<u>3,07,557</u>	<u>10,626</u>
Note 4: Other assets		
Current		
Advance for land purchase to related parties	<u>2,05,00,000</u>	<u>2,06,00,000</u>
Note 5: Tax assets (net)		
Non Current		
a. Tax Refund receivable	<u>24,985</u>	<u>-</u>



PARSVNATH MIDC PHARMA SEZ PRIVATE LIMITED
(CIN: U24239MH2008PTC178174)

Notes forming part of the financial statements

	As at 31 March, 2020		As at 31 March, 2019	
	Number	₹	Number	₹
Note 6: Equity Share capital				
i. Authorised				
Equity shares of ₹ 10 each	50,00,000	5,00,00,000	50,00,000	5,00,00,000
	50,00,000	5,00,00,000	50,00,000	5,00,00,000
ii. Issued, subscribed and fully paid-up shares				
Equity Shares of ₹ 10 each fully paid	49,90,000	4,99,00,000	49,90,000	4,99,00,000
	49,90,000	4,99,00,000	49,90,000	4,99,00,000
(a) Reconciliation of number of shares outstanding				
i. Shares outstanding at the beginning of the year	49,90,000	4,99,00,000	49,90,000	4,99,00,000
ii. Add: Shares issued during the period	-	-	-	-
iii. Shares outstanding at the end of the year	49,90,000	4,99,00,000	49,90,000	4,99,00,000

(b) Terms/rights attached to equity shares

- i. Each equity holder of each class is entitiled to one vote per share.

(c) Details of shares held by the holding company, its subsidiaries and associates

	As at	As at
	31 March, 2020	31 March, 2019
	No of shares	No of shares
Parsvnath Infra Limited	49,90,000	49,90,000

(d) Details of shares held by each shareholders holding more than 5% shares

	As at 31 March, 2020		As at 31 March, 2019	
	Number of shares held	% holding of equity shares	Number of shares held	% holding of equity shares
Equity shares of ₹ 10 each fully paid				
Parsvnath Infra Limited	49,90,000	100.00%	49,90,000	100.00%



PARSVNATH MIDC PHARMA SEZ PRIVATE LIMITED
(CIN: U24239MH2008PTC178174)
Notes forming part of the financial statements

	<u>As at</u> <u>31 March, 2020</u> ₹	<u>As at</u> <u>31 March, 2019</u> ₹
Note 7: Other Equity		
a. Reserves & Surplus		
i. Retained earnings		
Opening Balance	(2,93,13,064)	(2,92,91,912)
Add: Profit/(Loss)for the year	<u>1,71,246</u>	<u>(21,152)</u>
Closing balance	<u>(2,91,41,818)</u>	<u>(2,93,13,064)</u>
Note 8: Trade payables		
Trade Payables	<u>14,160</u>	<u>23,690</u>
Note 9: Provisions		
Provision for Tax	<u>60,200</u>	<u>-</u>



PARSVNATH MIDC PHARMA SEZ PRIVATE LIMITED
(CIN: U24239MH2008PTC178174)
Notes forming part of the financial statements

	Year ended 31 March, 2020	Year ended 31 March, 2019
	₹	₹
Note 10: Other income		
i. Interest on bank deposits	2,49,842	-

Note 11: Other expenses

i. Legal and professional charges	5,572	3,530
ii. Payment to auditors (see note 'i' below)	7,080	7,080
iii. Fees & Taxes	4,800	4,874
iv. Bank charges	944	5,428
v. Other expenses	-	240
	18,396	21,152

Note 'i'
Payment to auditors

(a) Statutory audit fees	7,080	7,080
--------------------------	-------	-------

Note 12: Earnings per share

i. Net profit for calculation of basic and diluted earnings per share	1,71,246	(21,152)
ii. Weighted average number of equity shares outstanding during the year	49,90,000	49,90,000
iii. Basic and diluted earnings per share	0.03	(0.00)
iv. Nominal value of equity shares	10	10



PARSVNATH MIDC PHARMA SEZ PRIVATE LIMITED
Notes forming part of the financial statements

Note 13: Related party disclosures

- i. **List of related parties**
(a) Ultimate Holding Company
- Parsvnath Developers limited
(b) Holding Company
- Parsvnath Infra Limited

ii. **Balances outstanding/transactions with related parties**

	Parsvnath Developers Ltd.
	₹
(a) Transactions during the year	NIL
(b) Balances at year-end	
Advance paid for land purchase	2,06,00,000 (2,06,00,000)

- Figures in brackets represents figures as at and for the year ended 31.03.2019.

Note 14 :Segment reporting

The Company operates in single business and geographical segment, therefore the additional disclosure as required by Ind AS 108 " Operating Segment" have not been provided in the financial statements.

Note 15:Events after the reporting period

There are no event observed after the reported period which have an impact on the company's operations.

Note 16 :Previous year figures

Previous year figures have been regrouped /reclassified wherever necessary to correspond with the classification/disclosure as at 31.03.2020.

Note 17:Approval of financial statements

The financial statements were approved for issue by Board of Directors on



For and on behalf of Board of Directors

Rahul Kumar Srivastav
Director
DIN:08250331

Yogesh Jain
Director
DIN:00088662

Place: Delhi

Date: 26-06-2020