

**11<sup>th</sup> Annual Report**

**Of**

**Financial Year - 2020 - 21**

**Of**

**CHAKSHU REALTORS PRIVATE LIMITED**

**CHAKSHU REALTORS PRIVATE LIMITED**

**CIN : U45202MH2010PTC210396**

**Email Id : rocefillingmjgroup@gmail.com**

**BOARD OF DIRECTORS**

- ❖ INDRA M JAIN
- ❖ HARDIK M JAIN

**BANKERS**

- ❖ THE BHARAT COOPERATIVE BANK (MUMBAI) LTD
- ❖ AXIS BANK LTD.

**REGISTERED OFFICE**

1701/1702, LOTUS CORPORATE PARK  
A WING, 17<sup>TH</sup> FLOOR, WESTERN  
EXPRESS HIGHWAY, GOREGAON-E  
MUMBAI 400 063  
MAHARASHTRA

**AUDITOR**

PRAVEEN MANIYAR &  
ASSOCIATES  
CHARTERED ACCOUNTANT  
FRN 134787W

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# PRAVEEN MANIYAR & ASSOCIATES

CHARTERED ACCOUNTANTS

204, Flying Colors, Neptune, Near BEST Depot, Check Naka, Mulund West, Mumbai - 400080

Email: maniyar.praveen@gmail.com Cell: +91 87679 40551

## **INDEPENDENT AUDITORS' REPORT**

To  
The members of  
**CHAKSHU REALTORS PRIVATE LIMITED**

### **Report on the Financial Statements**

#### **Opinion**

We have audited the accompanying standalone financial statements of **CHAKSHU REALTORS PRIVATE LIMITED** (the "Company") which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance sheet, of the state of affairs of the Company as at 31<sup>st</sup> March, 2021,
- b) In the case of the statement of Profit & Loss, of the Loss for the year ended on that date; and

#### **Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) prescribed under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide



a separate opinion on these matters. In the audit of the current period, we does not have observed any key audit matters required to be reported separately.

### **Other Matters**

The continuous spreading of COVID -19 across India has resulted in restriction on physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI). As a result of the above, the entire audit was carried out based on remote access of the data as provided by the management of the Company. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management of the Company that the data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the Company without any further manual modifications.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

Our audit opinion is not modified in respect of the above.

### **Responsibility of Management for the Financial Statements**

Management is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

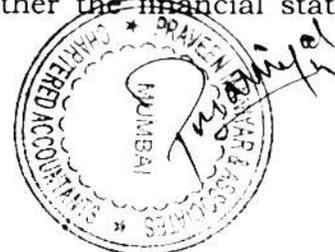


## Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls. With respect to the adequacy of the internal financial controls over financial Reporting of the Company and the operating effectiveness of such controls, the same is not applicable to the company in terms of Exemption Notification G.S.R. 583(E) dated 13.06.2017 issued by the Ministry of Corporate Affairs
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements



represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

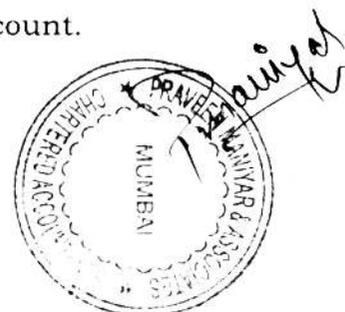
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

- 1) As required by Companies (Auditor's Report) Order, 2016 ("The Order"), as amended, issued by Central Government of India in terms of Sub Section (11) of Section 143 of Companies Act, 2013 we enclose in the "**Annexure A**", a statement of matters specified in paragraph 3 &4 of the said order to the extent applicable.
- 2) As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

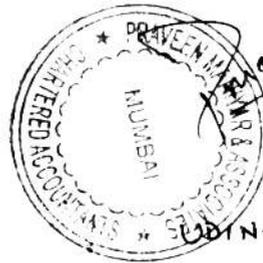


- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial Reporting of the Company and the operating effectiveness of such controls, the same is not applicable to the company in terms of Exemption Notification G.S.R. 583(E) dated 13.06.2017 issued by the Ministry of Corporate Affairs.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to explanations given to us, the provisions of section 197 read with Schedule V to the companies Act are not applicable to the company as the company is Private Limited Company.
- (h) With respect to the other matters to be included in the Auditor's Report in Accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the Explanations given to us:



- (i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 22 (VI) to the financial statements.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**FOR PRAVEEN MANIYAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. 134787W**



**(CA. PRAVEEN MANIYAR)  
PROPRIETOR  
M.No. 147979**

**PLACE: MUMBAI  
DATED: 05-10-2021**

0299 E 11247979 AAAA 1E 6620



# PRAVEEN MANTYAR & ASSOCIATES

CHARTERED ACCOUNTANTS

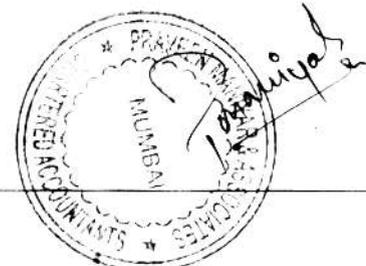
204, Flying Colors, Neptune, Near BLSI Depot, Check Naka, Mulund West, Mumbai - 400080

Email: [mantyar.praveen@gmail.com](mailto:mantyar.praveen@gmail.com) Cell: +91 87679 40551

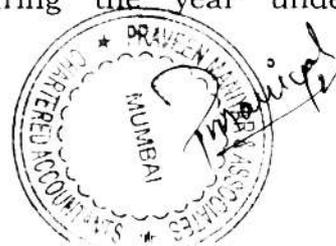
## **Annexure 'A' To Independent Auditor's Report**

Referred to in paragraph 1 under the heading "Report on Other Legal & Regulatory Requirement" of our report of even date to the financial statements of the Company for the year ended March 31, 2021:

- i.
  - a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
  - b. The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified by in phased manner over period of three years. In our opinion this frequency of verification is reasonable having regard to the size of the company and nature of its assets. In accordance with this practice certain fixed assets were verified during the period and no material discrepancies were noticed on such verification.
  - c. The title deeds of immovable properties are held in the name of the company.
- ii. The company does not have any inventories as on 31.03.2021 hence clause 3 (ii) of the order is not applicable and hence not commented upon.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a) to (c) of the order are not applicable to the Company and hence not commented upon.
- iv. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- v. The company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank Of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regards to the deposits accepted from public are not applicable and hence not commented upon.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, in respect of the activity carried on by the company.



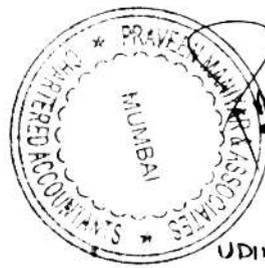
- vii.
- a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities.
  - b. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2021 for a period of more than six months from the date they became payable. According to the information and explanations given to us, there is no amount payable in respect of service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.
- viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company. The company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- ix. According to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loans during the year. Hence the clause 3 (ix) of the order is not applicable and hence not commented upon.
- x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. According to the information and explanations given to us, provisions of section 197 read with Schedule V to the Companies Act was not applicable to private company, hence not commented upon.
- xii. In our opinion and according to information and explanations given to us, the company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to the company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. According to the records of the Company examined by us and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.



Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

- xv. According to information and explanations given to us and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- xvi. According to information and explanations given to us, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

**FOR PRAVEEN MANIYAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN- 134787W**



**CA. PRAVEEN MANIYAR  
PROPRIETOR  
M.No.147979**

**PLACE:- MUMBAI  
DATE :-05-10-2021**

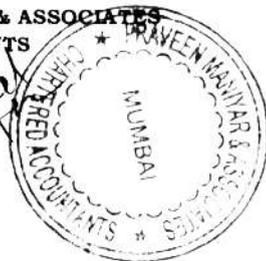
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**CHAKSHU REALTORS PRIVATE LIMITED**  
**CIN: U45202MH2010PTC210396**  
**BALANCE SHEET AS AT 31st MARCH, 2021**

PARTICULARS	Note	AS ON 31.03.2021	AS ON 31.03.2020
<b>A. EQUITY AND LIABILITIES</b>			
<b>1. SHARE HOLDER'S FUND</b>			
(a) Share Capital	2	1,00,000	1,00,000
(b) Reserves & Surplus	3	(74,51,103)	(31,69,809)
(c) Money Received against Share Warrants		-	-
<b>2. SHARE APPLICATION MONEY PENDING ALLOTMENT</b>			
<b>3. NON CURRENT LIABILITIES</b>			
(a) Long Term Borrowings	4	-	-
(b) Deferred tax liabilities - Net	5	-	-
(c) Other long-term liabilities	6	50,00,000	50,00,000
(d) Long-term provisions		-	-
<b>4. CURRENT LIABILITIES</b>			
(a) Short Term Borrowings	7	5,89,58,047	5,88,20,456
(b) Trade Payables		-	-
Payables To MSME		-	-
Payables To Others		-	-
(c) Other Current Liabilities	8	14,94,138	9,16,436
(d) Short Term Provisions	9	15,000	29,087
<b>TOTAL</b>		<b>5,81,16,082</b>	<b>6,16,96,170</b>
<b>B. ASSETS</b>			
<b>1. NON-CURRENT ASSETS</b>			
(a) Fixed Assets			
(i) Tangible Assets	10	5,61,43,271	5,90,07,665
(b) Non Current Investments	11	1,000	1,000
(c) Deferred Tax Asset - Net	5	11,506	4,132
(d) Long term Loans and Advances	12	1,43,073	1,37,339
(e) Other Non Current Assets		-	-
<b>2. CURRENT ASSETS</b>			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables	13	13,34,110	18,41,400
(d) Cash & Cash Equivalents	14	59,416	2,06,498
(e) Short Term Loans and Advances	15	4,23,706	4,98,136
(f) Other Current Assets		-	-
<b>TOTAL</b>		<b>5,81,16,082</b>	<b>6,16,96,170</b>
<b>Significant Accounting Policies</b>	<b>1</b>		
<b>Notes on Financial Statements</b>	<b>2 to 22</b>		

As per our report even date attached  
**FOR PRAVEEN MANIYAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FRN 134787W**

**CA PRAVEEN MANIYAR**  
**PROPRIETOR**  
**M.No. 147979**  
**Place : Mumbai**  
**Date: 05.10.2021**



For and on behalf of Board of Directors  
**CHAKSHU REALTORS PRIVATE LIMITED**

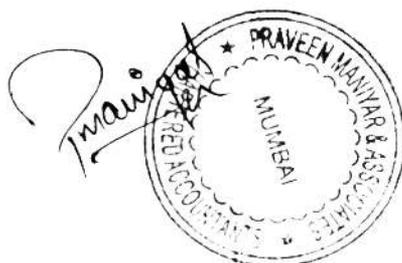
*Indra M Jain*  
**Indra M JAIN**  
**Director**  
**DIN NO. 01317003**

*Hardik M Jain*  
**Hardik M Jain**  
**Director**  
**DIN NO. 07871480**

UDIN: - 81147979 AAAAIE 6620

**CHAKSHU REALTORS PRIVATE LIMITED**  
**CIN: U45202MH2010PTC210396**  
**STATEMENT OF PROFIT AND LOSS**  
**FOR THE YEAR ENDED 31st MARCH 2021**

PARTICULARS	Note	FOR THE YEAR 2020-21	FOR THE YEAR 2019-20
<b>A. CONTINUING OPERATION</b>			
<b>INCOME :-</b>			
Revenue from Operations	16	19,40,000	43,20,000
Other Income	17	16,836	1,37,412
<b>Total Revenue</b>		<b>19,56,836</b>	<b>44,57,412</b>
<b>EXPENDITURE-</b>			
Cost of Material consumed		-	-
Purchases of Stock In Trade		-	-
Changes in Inventory		-	-
Employee Benefits Expense	18	20,04,137	18,74,039
Finance Costs	19	2,795	4,10,091
Depreciation & Amortisation Expenses	20	29,10,920	30,53,517
Other Expenses	21	13,41,739	17,32,902
<b>Total Expenses</b>		<b>62,59,591</b>	<b>70,70,549</b>
<b>Profit before exceptional and extraordinary items &amp; tax</b>		<b>(43,02,755)</b>	<b>(26,13,137)</b>
Exceptional Items		-	-
<b>Profit before extraordinary items and tax</b>		<b>(43,02,755)</b>	<b>(26,13,137)</b>
Extraordinary Items		-	-
<b>Profit before tax</b>		<b>(43,02,755)</b>	<b>(26,13,137)</b>
<b>Tax Expenses:</b>			
(a) Current tax expense for current year		(14,087)	14,087
(b) (Less): MAT credit		-	-
(c) Current tax expense relating to prior years		-	-
(d) Deferred tax		(7,374)	(4,581)
<b>PROFIT from continuing operation</b>		<b>(42,81,294)</b>	<b>(26,22,643)</b>
<b>B. DISCONTINUING OPERATIONS</b>			
(i) Profit / (Loss) from discontinuing operations (before tax)		-	-
(ii) Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-
(iii) Add / (Less): Tax expense of discontinuing operations		-	-
(a) on ordinary activities attributable to the discontinuing operations		-	-
(b) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
<b>Profit from discontinuing operations [(i)+(ii)+(iii)]</b>		<b>-</b>	<b>-</b>
<b>TOTAL OPERATION</b>			
<b>PROFIT FOR THE YEAR (A)+(B)</b>		<b>(42,81,294)</b>	<b>(26,22,643)</b>



**CHAKSHU REALTORS PRIVATE LIMITED**  
**CIN: U45202MH2010PTC210396**  
**STATEMENT OF PROFIT AND LOSS**  
**FOR THE YEAR ENDED 31st MARCH 2021**

<b>Earnings per share (of Rs. 10/- each):</b>	<b>22</b>	
(a) Basic		
(i) Continuing operations	(428.13)	(262.26)
(ii) Total operations	(428.13)	(262.26)
(b) Diluted		
(i) Continuing operations	(428.13)	(262.26)
(ii) Total operations	(428.13)	(262.26)
<b>Significant Accounting Policies</b>	<b>1</b>	
<b>Notes on Financial Statements</b>	<b>2 to 23</b>	

As per our report even date attached  
FOR PRAVEEN MANIYAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN 134787W

CA PRAVEEN MANIYAR  
PROPRIETOR  
M.No. 147979  
Place : Mumbai  
Date: 05.10.2021  
UDIN:- 21147979 AAAAIE6620



For and on behalf of Board of Directors  
CHAKSHU REALTORS PRIVATE LIMITED

  
Indra M JAIN                      Hardik M Jain  
Director                              Director  
DIN NO. 01317003      DIN NO. 07871480

# CHAKSHU REALTORS PRIVATE LIMITED

“Notes forming part of financial statement for the period ended 31st March, 2021”

## 1 : SIGNIFICANT ACCOUNTING POLICIES

### A. Accounting Convention / Basis of Accounts Preparation

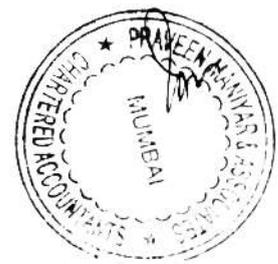
- ❖ The financial statements have been prepared under historical cost conventions in according with the generally accepted accounting principles and in compliance with the Accounting Standards notified under Section 133 of the Companies Act, 2013 as the Companies (Accounting Standards) Rules, 2006, and in accordance with the other relevant provisions of the Companies Act, 2013.
- ❖ All assets and Liabilities have been classified as current or non-current as per the companies normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. The financial statements for the year ended March 31, 2021 are prepared as per Schedule III to the Companies Act 2013.
- ❖ The company generally follows the mercantile system of accounting & recognizes income and expenditure on an accrual basis except those with significant uncertainties
- ❖ Financial Statements are based on historic cost. Those cost are not adjusted to reflects to impact of the changing the value in the purchase power of money.

### B. Use of Estimates

The preparation of the financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting year, the reported amounts of assets and liabilities and the disclosures of contingent liabilities as on the date of the financial statements.

### C. Fixed-Assets

- ❖ Fixed assets are stated at cost less accumulated depreciation and amortization.
- ❖ Cost for the purpose of valuing fixed assets & capital work in progress comprises of the purchase price and any attributable cost of bringing the asset to working condition for its intended use.
- ❖ Pre-operative Expenditure and cost relating to borrowed funds attributable to the construction or acquisition up to the date asset is ready for use is included under Capital Work-in-Progress and the same is allocated to the respective fixed assets on its completion for satisfactory commercial commencement.



**D. Method Of Depreciation**

❖ Effective April 1, 2014 the company has charged depreciation with reference to the estimated useful life of fixed assets prescribed by the Schedule II of the Companies Act, 2013 or based on management assessment of useful life, if lower than what is prescribed under schedule II.

**E. Investment**

❖ Investments that are intended to be held for more than a year from the date of acquisition are classified as long-term investments and are stated at its cost of acquisition. Diminution, if any, other than temporary, in the value of such investments is provided.

❖ Investments other than long-term investments, being current investments, are valued at the lower of cost and fair value, determined on an individual basis, including held by the Subsidiaries for long-term purposes is provided. Diminution in the value of other investments is provided.

**F. Revenue Recognition**

Revenue is recognized on accrual basis to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

**- Sale of Goods :-**

Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods are transferred to the customer and is stated net of sales tax and sales returns. Export sales are stated at FOB value.

**- Service, Maintenance Charges & installation :-**

Revenue from these activities is booked, based on agreements/arrangements with concerned parties.

**-Interest :-**

Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

**-Insurance Claims :-**

Insurance claims are accounted for when settled/received. Brokerage & Charges are recognized on completed settlement basis and banks interest on accrual basis.

**G. Taxes on Income**

Provision for Current Tax is made after taking into consideration benefits admissible under the provision of The Income Tax Act 1961. Deferred Tax resulting from "timing difference"& "rate difference" between book Profit and taxable profit is accounted for using the tax rate and laws that have been enacted or substantively enacted as on the Balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is reasonable certainty that the

assets will be realized in future.

#### H. **Valuation of Stock**

Stock is valued at Weighted Average Price. Cost of inventory comprises of all cost of conversion and other cost incurred in bringing them to their respective present location and condition and valued on the basis of Weighted Average Price Method. However, company is a service provider there is no stock.

#### I. **Foreign Currency Transaction**

❖ All monetary assets & liability in foreign currencies are translated in Indian rupee at exchange rates prevailing at the balance sheet date as notified by the Foreign Exchange Dealers Association of India (FEDAI).

❖ All non-monetary items which are carried at historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

❖ Items of income and expenditure relating to foreign exchange transaction are recorded at exchange rate prevailing on the date of transaction.

❖ Exchange differences arising on the settlement of monetary items or on reporting at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or expenses in the year in which they arise.

#### J. **Accounting of CENVAT/VAT benefits**

❖ CENVAT/VAT/GST credit availed under the relevant provisions in respect of Raw materials, Packing materials, capital goods, etc. is reduced from the relevant cost of purchases.

#### K. **Employee Benefits**

❖ **Defined contribution plan:** The Company's superannuation scheme and state governed provident fund scheme are defined contribution plans. The contribution paid/payable under the schemes is recognized during the year in which the employees renders the related service.

❖ **Defined benefit plan - Gratuity:** In accordance with applicable Indian Laws, the Company provides for gratuity, a defined benefit retirement plan ("Gratuity Plan") covering all employees. The Gratuity Plan provides a lump sum payment to vested employees, at retirement or termination of employment, an amount based on the respective employees last drawn salary and the years of employment with the Company. Liability with regard to Gratuity Plan is accrued based on actuarial valuation at the Balance Sheet date, carried out by an independent Actuary. Actuarial gain or loss is recognized immediately in the statement of Profit and Loss as Income or Expense.



❖ **Compensated Absences:** As per policy of the Company, it allows for the encashment of absence or absence with pay to its employees. The employees are entitled to accumulate such absences subject to certain limits, for the future encashment or absence. The Company records an obligation for Compensated absences in the year in which the employees renders the services that increases this entitlement. The Company measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the Balance Sheet date on the basis of an independent Actuarial valuation

**L. Borrowing Costs**

❖ Borrowing costs that are attributable to the acquisition / construction of qualifying assets are capitalized, net of income / income earned on temporary investments from such borrowings. Other borrowing costs are charged to the Statement of Profit and Loss as expense in the year in which the same are incurred.

❖ Redemption Premium payable on borrowings is included as part of borrowing costs on a periodic cost basis.

**M. Provisions, Contingent Liabilities And Contingent Assets**

❖ Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if the Company has a present obligation as a result of a past event, a probable outflow of resources is expected to settle the obligation and the amount of the obligation can be reliably estimated.

❖ Reimbursement expected in respect of the expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.

❖ Contingent liability is stated in the case of a present obligation arising from a past event, when it is not Probable that an outflow of resources will be required to settle the obligation, a possible obligation, unless the probability of outflow of resources is remote.

❖ Contingent assets are neither recognized, nor disclosed.

❖ Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date.

**N. Cash Flow Statement**

The statement of cash flow is being prepared under the indirect method as set out in Accounting Standard - 3 issued under the Companies (Accounting Standard) Rules, 2006. However, being SME the company is not require to prepare cash flow statement.



**CHAKSHU REALTORS PRIVATE LIMITED**

CIN: U45202MH2010PTC210396

**NOTES FORMING PART OF FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31ST MARCH, 2021****2. SHARE CAPITAL**

Particulars	AS ON	AS ON
	31-03-2021	31-03-2020
<b>Authorised Share Capital</b>		
10,000 Equity shares of Rs. 10/- each	1,00,000	1,00,000
<b>Total</b>	<b>1,00,000</b>	<b>1,00,000</b>
<b>Issued, Subscribed and Paid Up Capital</b>		
10000 Equity shares of Rs. 10/- each fully paid up	1,00,000	1,00,000
	<b>1,00,000</b>	<b>1,00,000</b>

**2.1 The details of Shareholders holding more than 5% shares:**

Name of the Shareholder	As at 31st March 2021		As at 31st March 2020	
	No. of Shares	% Held	No. of Shares	% Held
Indra Jain	5000	50.00%	5000	50.00%
Seema Jain	4999	49.99%	4999	49.99%
	9999	99.99%	9999	99.99%

**2.2 The reconciliation of the number of shares outstanding is set out below:-**

Particulars	AS ON	AS ON
	31-03-2021	31-03-2020
Equity Shares at the beginning of the year	10,000	10,000
Add:-Shares issued during the year	NIL	NIL
Less:-Shares cancelled on buy back of Equity Shares	NIL	NIL
Equity Shares at the end of the year	10,000	10,000

**2.3 TERM/RIGHT ATTACHED TO EQUITY SHARES**

1. The company has only one class of equity shares having a par value of Rs. 10/- per share. Each share holder of equity share is entitled to one vote per share.
2. In the event of the liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**2.4** No shares have been forfeited by the company.

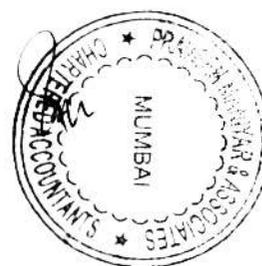
**2.5** No shares have been reserved for issue under options and contracts/commitments for the sale of shares/disinvestment.

**2.6** During the past 5 years the company has not allotted any shares pursuant to contracts, without payment being received in cash.

**2.7** During the past 5 years the company has not allotted any bonus shares.

**2.8** During the past 5 years the company has not bought back any shares.

**2.9** No Calls were remain pending from directors and officers of the company.



**CHAKSHU REALTORS PRIVATE LIMITED**

CIN: U45202MH2010PTC210396

**NOTES FORMING PART OF FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31ST MARCH, 2021****3. RESERVE AND SURPLUS**

Particulars	AS ON 31-03-2021	AS ON 31-03-2020
<b>Share Premium</b>	-	-
<b>General Reserve</b>	-	-
<b>Profit and Loss Appropriation</b>		
Opening balance	(31,69,809)	(5,47,166)
Add: Profit/loss for the year	(42,81,294)	(26,22,643)
Less: Transferred to General Reserve	-	-
<b>Closing Balance</b>	<b>(74,51,103)</b>	<b>(31,69,809)</b>
<b>TOTAL</b>	<b>(74,51,103)</b>	<b>(31,69,809)</b>

**4. LONG TERM BORROWINGS**

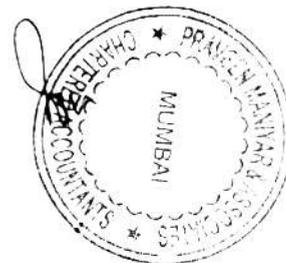
Particulars	AS ON 31-03-2021	AS ON 31-03-2020
<b>Secured</b>	-	-
<b>Unsecured</b>	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**5. DEFERRED TAX**

Particulars	AS ON 31-03-2021	AS ON 31-03-2020
<b>Deferred Tax Assets</b>		
Opening Balance	4,132	-
Add: Created During the year	7,374	4,132
Less: Reversed During the year	-	-
<b>Balance Total</b>	<b>11,506</b>	<b>4,132</b>
<b>Deferred Tax Liabilities</b>		
Opening Balance	-	449
Add: Created During the year	-	-
Less: Reversed During the year	-	449
<b>Balance Total</b>	<b>-</b>	<b>-</b>
<b>Deferred Tax - Net</b>	<b>11,506</b>	<b>4,132</b>

**6. OTHER LONG TERM LIABILITIES**

Particulars	AS ON 31-03-2021	AS ON 31-03-2020
<b>Secured</b>	-	-
<b>Unsecured</b>		
Security Deposit	50,00,000	50,00,000
	<b>50,00,000</b>	<b>50,00,000</b>



**CHAKSHU REALTORS PRIVATE LIMITED**

CIN: U45202MH2010PTC210396

**NOTES FORMING PART OF FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31ST MARCH, 2021**

**7. SHORT TERM BORROWINGS**

Particulars	AS ON	AS ON
	31-03-2021	31-03-2020
<b>Loans repayable on demand</b>		
<b>Secured:</b>		
<b>Unsecured:</b>		
<b>From Other Parties</b>		
<b>Secured:</b>		
<b>Unsecured:</b>		
<b>Inter-corporate Loans</b>		
a) From Other Corporates	74,00,000	5,75,00,000
b) From Holding Company		
<b>Other Loans</b>		
c) From Directors/Relatives/Members	5,15,58,047	13,20,456
<b>TOTAL</b>	<b>5,89,58,047</b>	<b>5,88,20,456</b>

**8. OTHER CURRENT LIABILITIES**

Particulars	AS ON	AS ON
	31-03-2021	31-03-2020
<b>Outstanding Liabilities</b>		
Other Payables	11,01,664	4,24,897
Interest Accrued And Due on Unsecured Loan	2,21,178	2,21,178
Salary Payable	1,64,283	1,87,670
<b>Statutory Remittances</b>		
Duties & Taxes Payable	7,013	82,691
<b>TOTAL</b>	<b>14,94,138</b>	<b>9,16,436</b>

**9. SHORT TERM PROVISIONS**

Particulars	AS ON	AS ON
	31-03-2021	31-03-2020
Provision for Audit Fees	15,000	15,000
Provision for Tax		14,087
<b>TOTAL</b>	<b>15,000</b>	<b>29,087</b>

**11. NON CURRENT INVESTMENTS**

Particulars	AS ON	AS ON
	31-03-2021	31-03-2020
<b>A. Trade Investment</b>		
<b>B. Other Investment</b>		
(a) Investment in Equity Instruments		
The Bharat Co-operative Bank Ltd., Mumbai (100 Shares of FV Rs. 10 Each)	1,000	1,000
<b>TOTAL</b>	<b>1,000</b>	<b>1,000</b>



**CHAKSHU REALTORS PRIVATE LIMITED**

CIN: U45202MH2010PTC210396

**NOTES FORMING PART OF FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31ST MARCH, 2021**

**12. LONG TERM LOANS AND ADVANCES**

Particulars	AS ON 31-03-2021	AS ON 31-03-2020
<b>(a) Balance with government authorities</b>		
<b>Unsecured, Considered good</b>		
Mat Credit Entitlement	32,603	32,603
Electricity Deposit	1,10,470	1,04,736
<b>TOTAL</b>	<b>1,43,073</b>	<b>1,37,339</b>

**13. Trade Receivables**

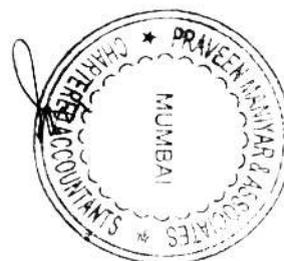
Particulars	AS ON 31-03-2021	AS ON 31-03-2020
<b>Outstanding for a period exceeding six months from the date they were due for payment</b>		
Secured, considered good	7,66,800	18,41,400
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful trade receivable		
<b>Outstanding for a period less than six months from the date they were due for payment</b>		
Secured, considered good	5,67,310	-
Unsecured, considered good		
Doubtful		
<b>TOTAL</b>	<b>13,34,110</b>	<b>18,41,400</b>

**14. CASH AND CASH EQUIVALENTS**

Particulars	AS ON 31-03-2021	AS ON 31-03-2020
(a) Cash in Hand	24,311	1,69,458
(b) Cheques, drafts on hand		
(c) Balance with banks		
(i) in current accounts		
Axis Bank Ltd	29,778	31,017
The Bharat Co-operative Bank Ltd	5,327	6,023
<b>TOTAL</b>	<b>59,416</b>	<b>2,06,498</b>

**15. SHORT TERM LOANS AND ADVANCES**

Particulars	AS ON 31-03-2021	AS ON 31-03-2020
<b>(a) Balance with government authorities</b>		
<b>Unsecured, Considered good</b>		
TDS Receivables	1,40,715	1,86,983
Income Tax Refund Receivable	1,82,483	3,05,153
GST Credit Receivables	15,826	-
<b>(b) Prepaid Expenses</b>		
<b>Unsecured, Considered good</b>		
Prepaid Expenses	49,682	-
<b>(c) Inter Corporate Deposit</b>		
<b>Secured, considered good</b>		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful trade receivable		
<b>(d) Loans &amp; Advance - Other parties</b>		
<b>Secured, considered good</b>		
Unsecured, considered good		
Doubtful		
Advance to Staff	35,000	6,000
Less: Provision for doubtful trade receivable		
<b>TOTAL</b>	<b>4,23,706</b>	<b>4,98,136</b>



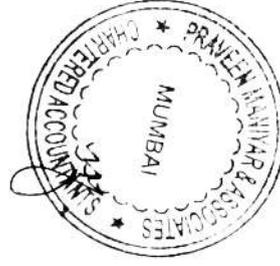
## CHAKSHU REALTORS PRIVATE LIMITED

CIN: U45202MH2010PTC210396

### NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

#### 10. FIXED ASSETS

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As at 01.04.2020	Additions	Deletions	As at 31.03.2021	As at 01.04.2020	For the Period	Deductions	Upto 31.03.2021	As at 31.03.21	As at 31.03.2020
<b>BUILDING</b>										
Own Use										
Given under operating Lease	8,15,12,689	-	-	8,15,12,689	2,26,22,218	28,67,928	-	2,54,90,146	5,60,22,543	5,88,90,471
A-1701/1702 - Lotus Corporate Park										
Taken under finance Lease										
<b>COMPUTER</b>										
Own Use	69,000	-	-	69,000	46,799	12,818	-	59,617	9,383	22,201
Computer										
Given under operating Lease										
Taken under finance Lease										
<b>FURNITURE</b>										
Own Use	1,29,560	-	-	1,29,560	34,567	24,659	-	59,226	70,334	94,993
Furniture										
<b>Plant &amp; Machinery</b>										
Mobile Phone	-	46,526	-	46,526	-	5,515	-	5,515	41,011	-
<b>Total</b>	8,17,11,249	46,526	-	8,17,57,775	2,27,03,584	29,10,920	-	2,56,14,504	5,61,43,271	5,90,07,665
<b>Previous Year Total (31.03.2020)</b>	8,16,57,099	54,150	-	8,17,11,249	1,96,50,067	30,53,517	-	2,27,03,584	5,90,07,665	6,20,07,032



**CHAKSHU REALTORS PRIVATE LIMITED**

CIN: U45202MH2010PTC210396

**NOTES FORMING PART OF FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31ST MARCH, 2021****16. REVENUE FROM OPERATIONS**

<b>Particulars</b>	<b>FOR THE YEAR 2020-2021</b>	<b>FOR THE YEAR 2019-2020</b>
Sale of Products	-	-
Lease Rental Income	19,40,000	43,20,000
<b>TOTAL</b>	<b>19,40,000</b>	<b>43,20,000</b>

**16.1 PARTICULARS OF SALE OF PRODUCTS**

<b>TOTAL</b>	-	-
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**16.2 OTHER OPERATING REVENUE**

Lease Rent Income - Lotus Office Premises	19,40,000	43,20,000
<b>TOTAL</b>	<b>19,40,000</b>	<b>43,20,000</b>

**17. OTHER INCOME**

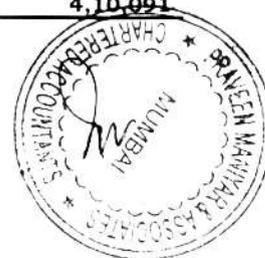
<b>Particulars</b>	<b>FOR THE YEAR 2020-2021</b>	<b>FOR THE YEAR 2019-2020</b>
Dividend	-	150
Interest Income - Other	16,836	1,37,262
<b>TOTAL</b>	<b>16,836</b>	<b>1,37,412</b>

**18. EMPLOYEE BENEFIT EXPENSES**

<b>Particulars</b>	<b>FOR THE YEAR 2020-2021</b>	<b>FOR THE YEAR 2019-2020</b>
Director Remuneration	99,900	-
Staff Welfare Expenses	1,13,847	41,350
Salary	17,90,390	18,32,689
<b>TOTAL</b>	<b>20,04,137</b>	<b>18,74,039</b>

**19. FINANCE COSTS**

<b>Particulars</b>	<b>FOR THE YEAR 2020-2021</b>	<b>FOR THE YEAR 2019-2020</b>
<b>(a) Interest Expenses on:</b>		
(i) Borrowings		
Term Loan - Bharat Bank	-	3,96,881
Other Parties	-	-
(ii) Trade Payables	-	-
(iii) Others ( Interest on delay payment of Statuary Dues)	148	674
<b>(b) Other Borrowing Cost</b>		
Bank Charges	2,647	4,598
Franking Charges	-	700
Loan Processing Charges	-	7,238
(c) Net (gain) / loss on foreign currency transactions and translation (considered as finance cost)	-	-
<b>TOTAL</b>	<b>2,795</b>	<b>4,10,091</b>



# CHAKSHU REALTORS PRIVATE LIMITED

CIN: U45202MH2010PTC210396

## NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

### 20. DEPRECIATION & AMORTISATION EXPENSES

Particulars	FOR THE YEAR	FOR THE YEAR
	2020-2021	2019-2020
Depreciation	29,10,920	30,53,517
<b>TOTAL</b>	<b>29,10,920</b>	<b>30,53,517</b>

### 21. OTHER EXPENSES

Particulars	FOR THE YEAR	FOR THE YEAR
	2020-2021	2019-2020
Electricity Expenses	2,03,998	2,95,650
GST Fees	4,250	550
Tds Return Filing Fees	-	50
INPUT CGST Exp	-	5
INPUT SGST Exp	-	5
Insurance Premium - Goregaon Office	6,750	6,750
Internet Expenses	42,178	44,797
Notary & Other Legal Work Charges	2,300	-
Office Expenses	25,255	6,255
Other Expenses	10,012	69,780
Payment to Auditor	15,000	15,000
Postage, Courier & Telegrams	805	3,254
Printing & Stationary Expenses	32,964	1,42,274
Profession Tax	5,000	2,500
Property Tax - 1701/1702	2,10,868	2,10,868
Repair & Maintenance Expenses (Office)	7,02,548	8,28,365
Repair & Maintenance Expenses (Other)	8,210	47,729
Roc Filing Fees	3,600	1,200
Round Off	10	11
Telephone Exp	19,010	29,532
Legal and Professional Charges	13,300	-
Sundry Balance w/off	4,500	-
Travelling & Conveyance Expenses	31,181	28,329
<b>TOTAL</b>	<b>13,41,739</b>	<b>17,32,902</b>

#### 21.1 PAYMENTS TO AUDITORS AS:

Particulars	FOR THE YEAR	FOR THE YEAR
	2020-2021	2019-2020
(a) Auditor		
Statutory Audit Fees	15,000	15,000
Tax Audit Fees	-	-
(b) Certification and Consultation Fees	-	-
<b>TOTAL</b>	<b>15,000</b>	<b>15,000</b>



# CHAKSHU REALTORS PRIVATE LIMITED

CIN: U45202MH2010PTC210396

## NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

### 22. EARNINGS PER SHARE (EPS)

Particulars	FOR THE YEAR 2020-2021	FOR THE YEAR 2019-2020
<b>A. CONTINUING OPERATION</b>		
i) Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	(42,81,294)	(26,22,643)
ii) Weighted Average number of equity shares used as denominator for calculating EPS	10,000	10,000
iii) Basic and Diluted Earnings per share	(428.13)	(262.26)
iv) Face Value per equity share	10	10
<b>B. TOTAL OPERATION</b>		
i) Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	(42,81,294)	(26,22,643)
ii) Weighted Average number of equity shares used as denominator for calculating EPS	10,000	10,000
iii) Basic and Diluted Earnings per share	(428.13)	(262.26)
iv) Face Value per equity share	10	10



CHAKSHU REALTORS PVT LTD

Forming Part of Notes on Accounts Annexure - "A1"

Name of Related Parties and Relationships

**A Individuals owing interest in the voting power of the reporting enterprise that gives them control or significant influence over the reporting enterprise**

Indra Jain	(Holding 50.00%)
Seema Jain	(Holding 49.99%)

**B Key Managerial Personnel**

Hardik Jain	Director
Meghraj Jain (Till 04.12.2020)	Director
Indra M Jain ( Appoint From 05.12.2020)	Director

**C Other Related Parties**

**Common KMP**

Mangal Buildhome Private Limited  
 Dhakad Properties Private Limited  
 Mangal Compusolution Private Limited  
 Mangal Credit and Fincorp Limited  
 Indtrans Container Lines Private Limited

**Enterprise over which**

**i) KMP**

**ii) Individuals who has control or significant influence over reporting enterprise is able to exercise significant influence**

Indtrans Container Lines Private Limited  
 Digital Edge Technologies  
 Mangal Credit and Fincorp Limited



CHAKSHU REALTORS PVT LTD

Forming Part of Notes on Accounts Annexure - "A2"

Name of Related Parties and Their Transaction

Name of the Related Parties & Nature of Relationships	Nature of Transaction	2020-21		2019-20	
		Transaction Value	O/s Amount carried to Balance Sheet	Transaction Value	O/s Amount carried to Balance Sheet
<b>Director</b> Hardik M Jain	Loan:- Loan Repaid Loan Taken	- 55,94,000	- 55,94,000	- -	- -
Indra M Jain	Director Remuneration	99,100	-	-	-
Meghraj Jain	Loan:- Loan Repaid Loan Taken Reimbursement	91,25,853 83,56,219	- 5,50,822	5,90,06,100 1,70,49,396	- 13,20,456
<b>Common KMP</b>					
Mangal Credit & Fincorp Limited	Rent Income Reimbursement	7,75,000 2,79,392	89,160 99,198	- 4,82,713	- 95,040
Indtrans Container Lines Private Limited	Rent Income	6,00,000	2,48,625	10,44,000	1,74,000
Mangal Buildhome Pvt Ltd	Rent Income	2,70,000	99,450	4,17,600	4,17,600
Dhakad Properties & Finserv Pvt Ltd	Rent Deposit Repaid Rent Income	- -	- -	50,00,000 10,44,000	- 4,35,000
<b>Major Shareholder By Our KMP and Our Major Shareholder</b> Digital Edge Technologies	Rent Income	2,25,000	82,875	3,48,000	48,000

