

BHUPENDER ENTERPRISES PRIVATE LIMITED
SHOP NO 489, BLOCK E, SOBO CENTER, SOUTH BHOPAL, AHMEDABAD, GUJARAT-380058
BALANCE SHEET AS AT 31st MARCH 2019.

Particulars	Note No.	As at 31.03.2019	As at 31.03.2018
1	2		
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	3	8,79,226.84	2,44,751.38
(c) Money received against share warrants			
		9,79,226.84	3,44,751.38
(2) Share application money pending allotment			
(3) Non-current Liabilities			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long-term liabilities		-	-
(d) Long-term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	73,46,468.54
(c) Other current liabilities	5	99,48,288.71	29,29,885.29
(d) Short-term provisions	6	2,22,924.00	-
		1,01,71,212.71	1,02,76,353.83
TOTAL			
		1,11,50,439.55	1,06,21,105.21
II. ASSETS			
(1) Non-current Assets			
(a) Fixed Assets	7	-	-
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(b) Non-current investments		-	-
(c) Long-term loans and advances		-	-
(d) Other non-current assets		-	-
(e) Deferred Tax Asset		-	-
(2) Current Assets			
(a) Current Investments	8	-	-
(b) Inventories	9	72,59,046.13	94,75,045.79
(c) Trade receivables	10	20,82,939.93	5,52,486.13
(d) Cash and cash equivalents	11	18,08,453.49	5,93,573.29
(e) Short-term loans and advances		-	-
(f) Other current assets		-	-
		1,11,50,439.55	1,06,21,105.21
TOTAL			
		1,11,50,439.55	1,06,21,105.21

Corporate Information & Significant Accounting Policies 1
The accompanying notes are an integral part of the financial statements

As per our report of even date attached
For ROHIT KISHAN GARG & CO.
Chartered Accountants

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS



CA ROHIT GARG
(PARTNER)
M.NO 522207



(BHUPENDER YADAV)
Director
DIN : 07073299

(VIKASH YADAV)
Director
DIN : 06572933

Place: NEW DELHI
Date: 25/06/2019

BHUPENDER ENTERPRISES PRIVATE LIMITED
SHOP NO 489, BLOCK E, SOBO CENTER, SOUTH BHOPAL, AHMEDABAD, GUJARAT-380058
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH 2019.

Particulars	1	Note No. 2	2018-19 3	2017-18 4
I. Revenue from operations				
II. Other income		12	5,08,42,364.65	1,82,72,341.12
III. Total Revenue (I + II)			7,46,581.70	-
IV. Expenses:			5,15,88,946.35	1,82,72,341.12
Purchase of Finished Goods			-	-
Change in inventories of finished goods, work-in-progress and S		13	-	-
Employee benefit expense		14	-	-
Depreciation and amortization expense		15	4,84,61,676.36	1,71,11,745.39
Other expenses		16	-	-
Total Expenses			22,69,870.53	9,11,723.54
V. Profit before exceptional and extraordinary items and tax			5,07,31,546.89	1,80,23,468.93
VI. Exceptional Items			-	-
VII. Profit before extraordinary items and tax(V - VI)			8,57,399.46	2,48,872.19
VIII. Extraordinary Items			-	-
IX. Profit before tax (VII - VIII)			8,57,399.46	2,48,872.19
X. Tax Expense:			8,57,399.46	2,48,872.19
- Current Tax			-	-
- Provision for I. Tax - Earlier Years			2,22,924.00	76,901.51
XI. Profit for the year from continuing operations(VII - VIII			-	-
XII. Profit from discontinuing operations			6,34,475.46	1,85,852.00
XIII. Tax expense of discontinuing operations			-	(13,881.32)
XIV. Profit from Discontinuing operations (after tax)(XII - XII			-	-
XV. Profit for the period (XI + XIV)			6,34,475.46	(13,881.32)
XVI. Earnings per equity share (Rs.10 each):				
-Basic and Diluted			63.45	-1.39

Corporate Information & Significant Accounting Policies 1
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As per our report of even date attached
For: ROHIT KISHAN GARG & CO.
Chartered Accountants

CA ROHIT GARG
(PARTNER)
M.NO 522207

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FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

(BHUPENDER YADAV)
Director
DIN : 07073299

(VIKASH YADAV)
Director
DIN : 06572933

NOTE - 3**Reserve & Surplus****31.03.2019****31.03.2018****Detail of Surplus / (deficit) in Profit and Loss Statement:**

	31.03.2019	31.03.2018
Surplus in Profit and Loss Statement from Previous Year	2,44,751.38	2,58,632.70
Profit / (Loss) for the year	6,34,475.46	(13,881.32)
Provision for Tax for Earlier Years	-	-
Surplus in Profit and Loss Statement carried to Balance sheet	8,79,226.84	2,44,751.38
Total Reserve & Surplus	8,79,226.84	2,44,751.38

NOTE - 4**LONG TERMS BORROWINGS**

From Directors

Total Short Terms Borrowings

	-	-
Total Short Terms Borrowings	-	-

NOTE - 5**OTHER CURRENT LIABILITIES**

Audit Fee Payable	30,000.00	28,000.00
EPF & ESIC Payable	7,84,328.00	3,96,984.75
Professional Tax Payable	-	12,755.00
Salary Payable	34,52,122.71	3,88,562.64
Duties ,taxes Payable	56,81,838.00	21,03,582.90
Total	99,48,288.71	29,29,885.29

NOTE - 6**SHORT TERM PROVISIONS**

Provision for Income tax

	2,22,924.00	-
Total	2,22,924.00	-

NOTE - 8**INVENTORIES (At lower of cost and market value)**

Finished Goods

NOTE - 9**TRADE RECEIVABLES, Unsecured considered good**

Others

	72,59,046.13	94,75,045.79
Total	72,59,046.13	94,75,045.79

NOTE - 10**CASH & CASH EQUIVALENTS**

Balances with Banks

Current A/c

Cash in hand

Current A/c	17,79,810.79	1,88,767.13
Cash in hand	3,03,129.14	3,63,719.00
Total	20,82,939.93	5,52,486.13

NOTE - 11**OTHER CURRENT ASSETS**

Imprest with Staff

Sundry Advances

Loan & Advances

Security Deposites

IDS for AY-2017-18

IDS for AY-2018-19

IDS for AY-2019-20

Imprest with Staff	-	1,23,258.00
Sundry Advances	-	20,175.00
Loan & Advances	3,62,040.00	24,095.80
Security Deposites	92,164.00	92,164.00
IDS for AY-2017-18	-	-
IDS for AY-2018-19	3,33,880.49	3,33,880.49
IDS for AY-2019-20	10,20,369.00	-
Total	18,08,453.49	5,93,573.29



NOTE - 12
REVENUE FROM OPERATIONS
Manpower Supply Bill

2018-19

2017-18

5,08,42,364.65

1,82,72,341.12

5,08,42,364.65 **1,82,72,341.12**

NOTE - 13
CHANGE IN INVENTORIES OF FINISHED
GOODS, WORK-IN-PROGRESS AND STOCK-IN-

Closing Stock

Finished Goods

-

-

Opening Stock

Finished Goods

-

-

Increase/(Decrease) in Stocks (A-B)

-

-



**NOTE - 14
EMPLOYEE BENEFIT EXPENSES**

Salaries, Wages, Bonus and Gratuity
Contribution to EPF & ESIC funds

4,34,84,656.36	1,47,35,025.40
49,77,020.00	23,76,719.99
4,84,61,676.36	1,71,11,745.39

**NOTE - 15
DEPRECIATION AND AMORTISATION EXPENSES**

Depreciation and Amortisation

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**NOTE - 16
OTHER EXPENSES**

Audit fee		
Preliminary expense	30,000.00	
Direct Exp	5,91,000.00	
Bank Charges	45,702.00	
Electricity & Water Expenses	5,796.97	4,777.87
Dewali Expenses	8,293.00	
Internet Exp.	1,51,192.48	29,270.00
EPF Administration charges	-	-
Printing & Stationary Exp.	-	41,278.00
Repairs & Maintenance Expenses	11,265.00	7,013.00
Remuneration paid to Auditor (please refer note	18,607.00	16,010.00
Rent	-	28,000.00
Staff Welfare Expenses	4,88,203.00	2,23,700.00
Insurance	32,473.00	21,118.00
Food & Beverage Expense	-	1,214.00
Medical Expenses	3,70,443.00	47,307.00
Misc. Expense	59,130.47	14,132.00
Recruitment & Training Exp.	3,15,002.00	8,999.00
Office Expenses & JBM Site	4,240.00	7,800.00
Petrol Expense	22,145.00	1,55,721.00
Software Charges	19,458.11	28,751.00
Telephone Expense	-	-
Uniform Expenses	8,030.00	2,392.00
Vehicle Running & Maint.	41,410.00	48,380.00
Short & Excess	10,080.00	-
Conveyance & Travelling Exp.	-	1,404.67
Professional & Legal Expense	7,400.00	23,956.00
GST Late Fees	30,000.00	1,96,500.00
	-	4,000.00
	22,69,871.03	9,11,723.54

