

**M/S ASTHA HOMES PRIVATE LIMITED**  
**CIN:U45200BR1997PTC008250**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

| Particulars                                                                   | Note No    | As on 31.03.22        | As on 31.03.21        |
|-------------------------------------------------------------------------------|------------|-----------------------|-----------------------|
| I. Revenue from operations                                                    | 22         | 9,48,65,875.00        | 5,13,46,700.00        |
| II. Other Income                                                              | 23         | -                     | 1,024.14              |
| <b>III. Total Revenue (I + II)</b>                                            |            | <b>9,48,65,875.00</b> | <b>5,13,47,724.14</b> |
| <u>IV. Expenses:</u>                                                          |            |                       |                       |
| Cost of materials consumed                                                    | 24a        | 4,80,18,289.87        | 4,61,24,003.92        |
| Direct Expenses                                                               | 24b        | 1,62,73,879.39        | 45,49,350.87          |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 24c        | 70,38,790.73          | (1,50,65,774.48)      |
| Employee benefit expense                                                      | 25         | 1,82,94,901.00        | 1,26,00,428.00        |
| Financial costs                                                               | 26         | 7,204.90              | 5,005.81              |
| Depreciation and amortization expense                                         | 12 & 12a   | 11,060.00             | 12,410.00             |
| Other expenses                                                                | 27         | 2,33,646.90           | 4,82,487.91           |
| <b>Total Expenses</b>                                                         |            | <b>8,98,77,772.79</b> | <b>4,87,07,912.03</b> |
| V. Profit before exceptional and extraordinary items and tax                  | (III - IV) | 49,88,102.21          | 26,39,812.11          |
| VI. Exceptional Items                                                         | 28a        |                       |                       |
| VII. Profit before extraordinary items and tax (V - VI)                       |            | 49,88,102.21          | 26,39,812.11          |
| VIII. Extraordinary Items                                                     | 28b        | -                     |                       |
| IX. Profit before tax (VII - VIII)                                            |            | 49,88,102.21          | 26,39,812.11          |
| X. Tax expense:                                                               |            |                       |                       |
| (1) Current tax                                                               |            | 12,96,461.00          | 6,85,670.00           |
| (2) Deferred tax                                                              |            | 445.00                | 681.00                |
| (3) Interest to Income tax                                                    |            | -                     | -                     |
| XI. Profit(Loss) from the period from continuing operations                   | (VII-VIII) | 36,91,196.21          | 19,53,461.11          |
| XII. Profit/(Loss) from discontinuing operations                              |            |                       |                       |
| XIII. Tax expense of discounting operations                                   |            |                       |                       |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)                 |            | -                     |                       |
| XV. Profit/(Loss) for the period (XI + XIV)                                   |            | <b>36,91,196.21</b>   | <b>19,53,461.11</b>   |
| XVI. Earning per equity share:                                                |            |                       |                       |
| (1) Basic                                                                     |            | 369.12                | 195.35                |
| (2) Diluted                                                                   |            |                       |                       |

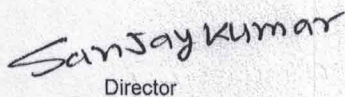
Notes on Accounts Schedule "A"

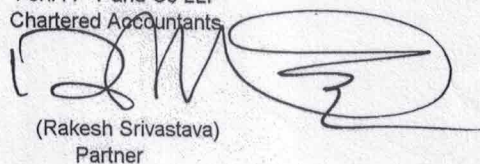
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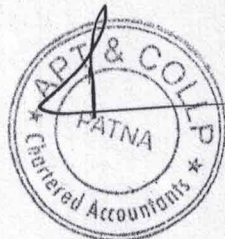
For A P T and Co LLP  
Chartered Accountants



Managing Director  
Place: Patna  
Date: 04.09.2022

  
Director

  
(Rakesh Srivastava)  
Partner



**M/S ASTHA HOMES PRIVATE LIMITED**  
**Notes forming part of the financial statements**  
**Note 22 Revenue from operations**

| Particulars                     | 31.03.2022            | 31.03.2021            |
|---------------------------------|-----------------------|-----------------------|
| Sale of Flats                   | 9,48,65,875.00        | 5,13,46,700.00        |
| <b>Total</b>                    | <b>9,48,65,875.00</b> | <b>5,13,46,700.00</b> |
| Extra Work                      | -                     | -                     |
| <b>Total - Sale of services</b> | <b>-</b>              | <b>-</b>              |
| <b>Total -</b>                  | <b>9,48,65,875.00</b> | <b>5,13,46,700.00</b> |

**Note 23 Other income**

| Particulars       | 31.03.2022 | 31.03.2021      |
|-------------------|------------|-----------------|
| Other Income      | -          | -               |
| Discount received | -          | 1,024.14        |
| <b>Total -</b>    | <b>-</b>   | <b>1,024.14</b> |

**Note 24.a Cost of materials consumed**

| Particulars                           | 31.03.2022            | 31.03.2021            |
|---------------------------------------|-----------------------|-----------------------|
| Opening stock                         |                       |                       |
| Add: Purchases(Construction Material) | 4,80,18,289.87        | 4,61,24,003.92        |
| Less: Closing stock                   | -                     | -                     |
| <b>Cost of material consumed</b>      | <b>4,80,18,289.87</b> | <b>4,61,24,003.92</b> |

**Note 24.b Direct Expenses**

| Particulars                  | 31.03.2022            | 31.03.2021          |
|------------------------------|-----------------------|---------------------|
| GST(CGST & SGST)             | 45,49,483.88          | 29,88,720.02        |
| Municipal Tax & Registration |                       | 20,000.00           |
| RERA Reg. & Exp              | 32,352.00             | 8,000.00            |
| Shelter Fund                 |                       | 53,180.00           |
| Fuel & Lubricants            |                       | 21,324.00           |
| Consultancy Charges          | 21,90,500.00          | -                   |
| Professional Fee             | 18,41,626.00          | -                   |
| Repair & Maintanance         | 23,125.00             | 48,300.00           |
| Land Rent                    |                       | -                   |
| Freight & Cartage            | 31,330.51             | 36,094.85           |
| Site Expenses                | 224.00                | 3,000.00            |
| Machine Hire Charges         |                       | 25,000.00           |
| BrokerageCommission          | 47,29,000.00          | 3,20,000.00         |
| Electric Charges             | 5,74,938.00           | 3,90,912.00         |
| Legal Exp                    | 21,39,300.00          | 5,38,820.00         |
| Office Rent                  | 1,62,000.00           | 96,000.00           |
| <b>Total</b>                 | <b>1,62,73,879.39</b> | <b>45,49,350.87</b> |

**Note 24.c Changes in inventories of finished goods, work-in-progress and stock-in-trade**

| Particulars                                      | 31.03.2022          | 31.03.2021              |
|--------------------------------------------------|---------------------|-------------------------|
| <u>Inventories at the end of the year:</u>       |                     |                         |
| Stock in trade                                   | 7,06,77,199.00      | 7,77,15,989.73          |
|                                                  | 7,06,77,199.00      | 7,77,15,989.73          |
| <u>Inventories at the beginning of the year:</u> |                     |                         |
| Stock in trade                                   | 7,77,15,989.73      | 6,26,50,215.25          |
|                                                  | -                   | -                       |
| <b>Net (increase) / decrease</b>                 | <b>70,38,790.73</b> | <b>(1,50,65,774.48)</b> |

*Ramjini Samsaykumar*



**M/S ASTHA HOMES PRIVATE LIMITED****Note 25 Employee benefits expense**

| Particulars             | 31.03.2022            | 31.03.2021            |
|-------------------------|-----------------------|-----------------------|
| Labour Charges          | 1,76,48,484.00        | 1,18,73,033.00        |
| Staff Salary            | 2,86,417.00           | 3,45,300.00           |
| Director's Remuneration | 3,60,000.00           | 3,60,000.00           |
| Security Guard Charges  |                       |                       |
| Staff Welfare           |                       | 22,095.00             |
| <b>Total</b>            | <b>1,82,94,901.00</b> | <b>1,26,00,428.00</b> |

**Note 26 Finance costs**

| Particulars              | 31.03.2022      | 31.03.2021      |
|--------------------------|-----------------|-----------------|
| (a) Interest expense on: |                 |                 |
| (i) Borrowings           |                 |                 |
| Bank Charges             | 7,204.90        | 5,005.81        |
| <b>Total</b>             | <b>7,204.90</b> | <b>5,005.81</b> |

**Note 27 Other expenses**

| Particulars                | 31.03.2022         | 31.03.2021         |
|----------------------------|--------------------|--------------------|
| Statutory Audit fee        | 85,000.00          | 85,000.00          |
| Tax Audit fee              | 85,000.00          | 85,000.00          |
| Accounting Charges         | 24,000.00          | 24,000.00          |
| Misc Expenses              | 11,999.00          | 10,748.00          |
| Consultancy Charges        | -                  | 65,000.00          |
| Newspaper & Periodicals    | 1,640.00           | 1,420.00           |
| Printing & Stationary      | 7,254.00           | 8,954.00           |
| Postage & Stamps           | 210.00             | 118.00             |
| GST Expenses & Late Fee    | 749.50             | 1,75,821.00        |
| Telephone & Mobile Charges | 5,133.00           | 16,160.00          |
| Travelling & Conveyance    | 12,654.00          | 10,266.00          |
| R/Off                      | 7.40               | 0.91               |
| <b>Total</b>               | <b>2,33,646.90</b> | <b>4,82,487.91</b> |

*Ramjiink Sanjay Kumar*

