

PINK VATIKA HOMES PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS
CIN : U45202BR2020PTC049109

Profit and Loss statement for the year ended 31st March, 2023

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	16	-	-
II. Other Income	17	-	12,150
III. Total Revenue (I +II)		-	12,150
IV. Expenses:			
Cost of materials consumed	18	-	
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	
Employee benefit expense	19	-	-
Financial costs	20	37,760	9,440
Depreciation and amortization expense		-	
Other expenses	21	5,000	3,947
Provision for Standard Assets of Micro credits Loans			
Preliminary & Pre operative Expenses Written off			
Other period expenditure			
Total Expenses		42,760	13,387
V. Profit before exceptional and extraordinary items and tax		(42,760)	(1,237)
VI. Exceptional Items		-	
VII. Profit before extraordinary items and tax (V - VI)		(42,760)	(1,237)
VIII. Extraordinary Items(Income tax adjustments)			
IX. Profit before tax (VII - VIII)		(42,760)	(1,237)
X. Tax expense:			
(i) Current tax			
(ii) Deferred tax			
XI. Profit(Loss) from the period from continuing operations		(42,760)	(1,237)
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)		(42,760)	(1,237)
XVI. Earning per equity share:			
(1) Basic		(42.76)	(1.24)
(2) Diluted		(42.76)	(1.24)

Based on Accounts (notes 22 forming part of Accounts)

In Terms of report of even date

Date : 30.09.2023

Place: Patna

UDIN :- 24401981BKEEGO7657

FOR DUT AND KHAN
 CHARTERED ACCOUNTANTS

Anuj Kumar Ganguly
 C.A ANUJ KUMAR GANGULY
 PARTNER
 M.NO :- 401981
 F.R.N :- 000565C

PINK VATIKA HOMES PRIVATE LIMITED
NOTES TO THE ACCOUNTS FORMING PART OF PROFIT & LOSS
AS AT 31ST MARCH, 2023

	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
NOTE-16		
Revenue from operations		
Sale of Product	-	-
Sale of Service	-	-
Total	-	-
NOTE-17		
Other Income		
Other Income	-	12,150
Total	-	12,150
NOTE-18		
Cost of materials consumed		
Opening Stock		
Add: Purchase during the period		
Medicine Purchase		
Less: Closing Stock		
Medicine		
Consumption during the period	-	-
NOTE-19		
Employee benefit expense		
Director Remuneration	-	
Salaries, Retainership & Allowances	-	
Incentives		
Total	-	-
NOTE-20		
Financial costs		
Interest on Borrowing from Financial Institutions	-	-
Bank Charges, Commission & Processing Fees	37,760	9,440
Total	37,760	9,440
NOTE-21		
Other expenses		
Traveling, Conveyance and Vehicle Running Expenses	-	2,213
Electricity & Generator Running Exp.	-	1,121
Advertisement expenses	-	501
Printing & Stationary	-	112
Auditors Remuneration	5,000	-
Total	5,000	3,947

Date : 30.09.2023

Place: Patna



PINK VATIKA HOMES PRIVATE LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST, MARCH, 2023 & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST, MARCH, 2023 CONTD.

NOTE V : NOTES ON ACCOUNT

1. Significant Accounting Policies :

a) **Basis of Accounting :** The accounts of the Company are prepared on **Historical Cost Convention** using the accrual method of accounting unless stated otherwise hereinafter. Accounting policies, not specifically referred to, are consistent with generally accepted accounting principles.

b) **Revenue Recognition :** The sources of revenue for the Company is income from its laid down as per the guidelines laid down in expression which is accounted for as per Accounting standard issued by ICAI

c) **The preliminary expenses** are being amortized over a period of Five years in equal installments.

d) **Depreciation :** Depreciation has been provided on SLM value method at the rates prescribed in e Companies Act, 2013.

2. **The Company** does come under the purview of the Provident Fund Act. No gratuity has been provided/paid for or has been quantified as there is no employee who has completed five years of service till date.

3. **Previous year's figures** have been rearranged and regrouped.

4. **Contingent Liabilities** not provided for - Nil (previous year - Nil)

5. **Estimated amount of contracts** remaining to be executed on capital account and not provided for - Nil (previous year - Nil).

Company has maintained records as per Stock register , Stock Consumption is valued as certified by the management as per verification and records as kept by management.

6. **Treatment of Retirement Benefits:** The Company has no gratuity liability as no employee has put in the qualifying period of service for the entitlement of the benefit. Provident Fund and Family Pension Scheme have not yet become applicable to the Company.

7. **The major reason for Deferred Tax** is due to difference of Depreciation between IT and The Companies Act.

8. **9.DISCLOSURES REQUIRED UNDER THE MICRO, SMALL & MEDIUM DEVELOPMENT ACT 2006**

Item No.	Disclosures required under the Micro, Small & Medium Development Act, 2006
1	Delayed payments due as at the end of each accounting year on account of Principal – Rs. NIL and Interest due thereon – Rs. NIL



II	Total interest paid on all delayed payments during the year under the provisions of the Act - Rs. NIL
III	Interest due on principal amounts paid beyond the due date during the year but without the interest amounts under this Act - Rs, NIL
IV	Interest accrued but not due- Rs, NIL (Represents interest accrued as at the end of the year but not due as interest is computed at monthly rests from the due date)
V	Total Interest Due but not paid - Rs. NIL (Represents all interest amounts remaining due together with that from prior year(s) until such date when the interest was actually paid to the small enterprises. Mainly to ascertain the amount of interest disallowable for income tax purposes)

10. DISCLOSURES OF RELATED PARTY TRANSACTIONS AS PER PARAGRAPH 23 AND 26 OF ACCOUNTING STANDARD 18 ISSUED BY ICAI

11. As per the Provisions of section 135 of the Companies Act 2013 Rs.NIL is being provided after arriving net profit for activities defined in schedule VII of the Act .As per the guidelines conferred by sub section(1)of section 467 of the Companies Act 2013 as amended by Central Government such amount shall be utilized as per the decision of the CSR committee of the Company which is set up as per the requirement of the Companied Act 2013 is under process.

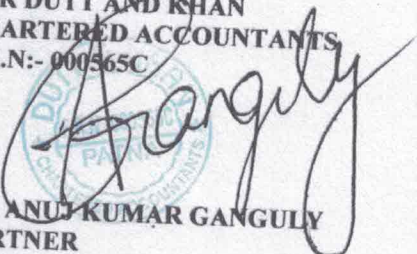
12. Sundry Debtors , Creditors and advances are all good and correct as per the written disclosure of directors. Process of Confirmation is under process.

Date : 30.09.2023

Place : PATNA

UDIN : 24401981BKKEGP3773

FOR DUTT AND KHAN
CHARTERED ACCOUNTANTS
F.R.N:- 000365C


C.A ANIL KUMAR GANGULY
PARTNER
M.NO :- 401981