

Maniraj Homes Private Limited
Statement of Profit and Loss for the year ended 31.03.2023

		(Amount in Rs.)	
	Note	31st March 2023	31st March 2022
Income:			
Revenue from operations	25	1,051.00	-
Other Income	26	-	-
Total Income		1,051.00	-
Expenses:			
Cost of materials consumed	27	-	-
Purchase of stock -in-trade/ Traded Goods	28	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	29	-	-
Employee benefits expense	30	-	-
Finance costs	31	-	-
Depreciation and amortization expense	32	-	-
Other expenses	33	107,134.34	345,629.73
Total expenses		107,134.34	345,629.73
Profit/(loss) before exceptional and extraordinary items and tax		-106,083.34	-345,629.73
Exceptional items (specify nature & provide note/delete if none)		-	-
Profit/(loss) before extraordinary items and tax		-106,083.34	-345,629.73
Extraordinary Items (specify nature & provide note/delete if none)		-	-
Profit before tax		-106,083.34	-345,629.73
Tax expense:			
Current tax		-	-
For current year profits		-	-
Adjustments for earlier years		-	-
Deferred tax charge/ (benefit)	8	-	-
		-106,083.34	-345,629.73
Profit/(Loss) for the period from continuing operations		-106,083.34	-345,629.73
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from discontinuing operations (after tax)		-	-
Profit/(Loss) for the year		-106,083.34	-345,629.73
Earnings per equity share [Nominal value per share Rs. 10]			
Basic earnings per share		-10.61	-34.56
Diluted earnings per share		-10.61	-34.56

The accompanying notes are an integral part of the financial statements

As per our report of even date

For Kumar Akash & Associates

Chartered Accountants

Firm Registration No.: 021057C

Akash Kumar Nirala

Proprietor

Membership No: 413067

UDIN : 244130678KDJAA47316

Place: Patna

Date: 04.09.2023



For and on behalf of the Board of Directors of

Maniraj Homes Private Limited

CIN: U45500BR2018PTC039282

(Rajnish Kumar)

Director

DIN: 07769171

(Navneet Kumar)

Director

DIN: 08231853

Rajnish Kumar
DIRECTOR

Navneet Kumar
DIRECTOR

MANIRAJ HOMES PVT. LTD.
DIRECTOR

	(Amount in Rs.)	
	31st March 2023	31st March 2022
Revenue from operations		
Sale of products		
Finished goods	-	-
Traded goods	-	-
Sale of services	1,051.00	-
Grants or donations received (relevant in case of section 8 companies only)		
Other operating revenue		
Scrap sales	-	-
Other	-	-
Revenue from operations (Gross)	<u>1,051.00</u>	<u>-</u>
Less: Excise duty	-	-
Revenue from operations (Net)	<u><u>1,051.00</u></u>	<u><u>-</u></u>
26 Other income	31st March 2023	31st March 2022
Interest income	-	-
Dividend income	-	-
Net gain on sale of investments	-	-
Other non-operating income		
Gain on foreign exchange transactions and translations other than those considered as finance cost (net)	-	-
Commission income	-	-
Discount received	-	-
Miscellaneous income	-	-
Total other income	<u><u>-</u></u>	<u><u>-</u></u>
27 Cost of raw material consumed	31st March 2023	31st March 2022
Raw material consumed		
Inventory at the beginning of the year	-	-
Add : Purchases during the year	-	-
Less: Inventory at the end of the year	-	-
Cost of raw material consumed	<u>(I) -</u>	<u>-</u>
Packing material consumed (if considered as part of raw material)		
Inventory at the beginning of the year	-	-
Add : Purchases during the year	-	-
Less: Inventory at the end of the year	-	-
Cost of packing material consumed	<u>(II) -</u>	<u>-</u>
Other materials (purchased intermediates and components)		
Inventory at the beginning of the year	-	-
Add : Purchases during the year	-	-
Less: Inventory at the end of the year	-	-
Cost of other material consumed	<u>(III) -</u>	<u>-</u>
Total raw material consumed	<u><u>(I+II+III) -</u></u>	<u><u>-</u></u>
28 Purchases of stock-in-trade	31st March 2023	31st March 2022
Total	<u><u>-</u></u>	<u><u>-</u></u>



MANIRAJ HOMES PVT. LTD.
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(Amount in Rs.)

	31st March 2023	31st March 2022
Changes in inventories of finished goods, work in progress and stock-in trade		
Inventories at the beginning of the year:		
Stock-in-trade	-	-
Work in progress	-	-
Finished goods	-	-
(I)	-	-
Inventories at the end of the year:		
Stock-in-trade	-	-
Work in progress	-	-
Finished goods	-	-
(II)	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade	-	-
30 Employee benefits expense		
(Including contract labour)	-	-
Salaries, wages, bonus and other allowances	-	-
Employer contribution ESIC	-	-
Contribution to provident and other funds	-	-
Gratuity expenses	-	-
Expense on Employee Stock Option Plan/ Scheme	-	-
Staff welfare expenses	-	-
Total Employee benefits expense	-	-
31 Finance cost		
Interest expense	-	-
Interest On Car Loan	-	-
On debentures/bonds	-	-
On assets on finance lease	-	-
Other borrowing costs	-	-
Bank Commission & charges	-	-
Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	-	-
32 Depreciation and amortization expense		
on tangible assets (Refer note 14)	-	-
on intangible assets (Refer note 15)	-	-
Total Depreciation and amortization expense	-	-
33 Other Expenses		
Audit Fees	10,000.00	10,000.00
Building Demolish & Site expenses	-	335,311.73
Company Builder Reg. Expenses	20,000.00	-
Deed Of Land Expenses	47,000.00	-
Development Agreement Expenses	10,000.00	-
Patna Nagar Nigam Map Expenses	15,000.00	-
Fire Noc Expenses	5,000.00	-
Bank Charges	134.34	318
Total Other expenses	107,134.34	345,629.73



MANIRAJ HOMES PVT. LTD.
DIRECTOR
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Ratio	31st March 2023		31st March 2022		Ratio as on	Ratio as on	Variation	Reason (If variation is more than 25%)
	Numerator	Denominator	Numerator	Denominator	31st March 2023	31st March 2022		
Current Ratio	1,029,416.66	20,000.00	1,025,500.00	10,000.00	51.47	102.55	-0.50	
Debt-Equity Ratio	1,273,451.00	-264,034.34	1,173,451.00	-157,951.00	-4.82	-7.43	-0.35	
Debt Service Coverage Ratio	-	-106,083.34	-	-345,629.73	-	-	-	
Return on Equity Ratio	-106,083.34	1,000,000.00	-345,629.73	1,000,000.00	-0.11	-0.35	-0.69	
Inventory Turnover Ratio	-	1,051.00	-	-	-	-	-	
Trade Receivables Turnover Ratio	-	1,051.00	-	-	-	-	-	
Trade Payables Turnover Ratio	-	1,051.00	-	-	-	-	-	
Net Capital Turnover Ratio	-264,034.34	1,051.00	-157,951.00	-	-	-	-	
Net Profit Ratio	-106,083.34	1,051.00	-345,629.73	-	-	-	-	
Return on Capital Employed	-106,083.34	1,000,000.00	-345,629.73	1,000,000.00	-0.11	-0.35	-0.69	
Return on Investment	-106,083.34	1,000,000.00	-345,629.73	1,000,000.00	-0.11	-0.35	-0.69	



MANIRAJ HOMES PVT. LTD.
(Signature)
DIRECTOR

Significant Accounting Policies

Basis of preparation of financial statements: -

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles and the provisions of The Companies Act, 2013.

Revenue Recognition:

a. Revenue from sale or services is recognized on accrual basis discounting the cases where uncertainty exists regarding ultimate collection.

b. Miscellaneous receipt, if any which are of non-recurring nature are accounted for as and when received.

Contingencies:-

Contingent liabilities are not provided for in the accounts and are shown separately in the notes of accounts, if any .

Gratuity :

No provision of gratuity will be made in the accounts. It will be accounted for in the books as and when it is actually paid.

Taxation :-

Provision for taxation will be calculated on accounting profit as determined under The Companies Act, 2013. While the deferred tax assets/liability is accounted for differences being generated, if any on account of timing differences, in accordance with AS-22 on " Taxes of Income" issued by The Institute of Chartered Accountants of India.

2. Notes on Accounts

i Claims against the company not acknowledged as debts. - Nil

ii None of the employees of the company has been in receipt or entitled to receive a remuneration of Rs.60,00,000 per annum or Rs. 5,00,000 p.m. for any part of the year.

Related Party Disclosures

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sl. No.	Name of the Related Party	Relation
1		
2		

(ii) Transactions with related parties for the year ended March 31, 2023

Sl. No.	Name of Related Party	Amount	Nature of Transaction	Enterprises over which Director are able to exercise significant influence
1				

Earnings Per Share (EPS)

Basic earnings per share amounts are calculated by dividing Net Profit for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share are calculated by dividing the Net Profit attributable to equity holders by the weighted average number of equity shares outstanding during the year plus the weighted average number of shares that would be issued on the conversion of all the dilutive potential equity shares into ordinary shares.

In terms of Accounting Standard-20, the calculation of EPS is given below :-

Particulars	31st March 2023	31st March 2022
Net Profit/Loss After current tax	(106,083.34)	(345,629.73)
Weighted Average No. of Equity Share	10,000	10,000
Basic Earnings per Share	(10.61)	(34.56)
Diluted Earnings per Share	(10.61)	(34.56)
Nominal Value per Share	100.00	100.00

v The company has no known/ contingent liability to be provided for in the books of Accounts.

vi Balance of Sundry creditors, Sundry Debtors & Unsecured Loan from Directors are subject to Reconciliation & confirmation.

vii Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. On the basis of required information received from supplier's regarding their status under the Macro, Small and Medium Enterprises Development Act, 2006, there is no amount unpaid as at the year end together with interest paid/payable as required under the said act.



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The estimate amount of the gratuity in respect of employees who have completed five years of service has not been ascertained and will be accounted for as and when paid.

Auditor's fees consist of remuneration to statutory Auditors consisting of Audit fees Rs. 10000/- Only.

In opinion of the Board, the current assets including Loan & Advance are approximately of the value stated, if realized in the normal course of business.

For such items of expenditure for which original vouchers/bills/invoices are not available, necessary vouchers have been drawn up duly signed & passed by the directors of the company to the effect that all the expenses are made for the purpose of the company.

Other Statutory Informations

- (i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property
- (ii) The Company do not have any transactions with companies struck off.
- (iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year
- (v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vi) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding
 - b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (vii) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- (viii) The Company is not declared wilful defaulter by and bank or financials institution or lender during the year.
- (ix) Quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- (x) The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was obtained.
- (xi) The title deeds of all the immovable properties, (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment and capital work in progress are held in the name of the Company as at the balance sheet date.
- (xii) CSR Provisions has not been applicable to the company as per provisions of the companies act, 2013.

4 The company has not declared or paid any dividend during the year and has not proposed final dividend for the year.

5 Figures for the previous year have been regrouped/reclassified wherever necessary to conform to current period's classification.

For Kumar Akash & Associates

Chartered Accountants

Firm Registration No.: 021057C

Akash Kumar Nirala

Proprietor

Membership No: 413067

UDIN : 24413067BKDAV4351

Place: Patna

Date: 04.09.2023



For and on behalf of the Board of Directors of

Maniraj Homes Private Limited

CIN: U45500BR2018PTC039282

(Rajnish Kumar)

Director

DIN: 07769171

(Navneet Kumar)

Director

DIN: 08231853

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Rajnish Kumar
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