

MANIRAJ HOMES PRIVATE LIMITED

Reg. Offc : 1365/1, New Harnichak School Road Beur, Anisabad Patna 800002 (Bihar)

Statement of Profit and Loss for the year ended 31 March, 2021

Particulars	Note No.	As at 31st March, 2021	As at 31st March, 2020
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)		-	-
Less: Excise duty		-	-
Revenue from operations (net)		-	-
2 Other income		-	-
3 Total revenue (1+2)		-	-
4 Expenses			
(a) Cost of materials consumed	8	761,426.37	-
(b) Purchases of stock-in-trade		-	-
(c) (Increase) Decrease in Inventories		-	-
(d) Employee Benefits Expense		-	-
(e) Finance costs		-	-
(f) Depreciation and amortisation expense		-	-
(g) Other expenses (Including Direct Expense)	9	35,894.90	7,500.00
Total expenses		797,321.27	7,500.00
5 Profit / (Loss) before exceptional and extraordinary items and tax (3-4)		(797,321.27)	(7,500.00)
6 Exceptional items		-	-
7 Profit before extraordinary items and tax (5 + 6)		(797,321.27)	(7,500.00)
8 Extraordinary items		-	-
9 Profit before tax (7 + 8)		(797,321.27)	(7,500.00)
10 Tax expense:			
(a) Current tax expense for current year		-	-
(b) Less: MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense (a-b+c)		-	-
(e) Deferred tax		-	-
		(797,321.27)	(7,500.00)
11 Other Adjustment(Income Tax Refund)		-	-
12 Profit / (Loss) from continuing operations (9 +10+11)		(797,321.27)	(7,500.00)
B DISCONTINUING OPERATIONS			
13.i Profit / (Loss) from discontinuing operations (before tax)		-	-
13.ii Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-
13.iii Add / (Less): Tax expense of discontinuing operations		-	-
14 Profit from discontinuing operations (13.i + 13.ii + 13.iii)		-	-
C TOTAL OPERATIONS			
15 Profit / (Loss) for the year (12 + 14)		(797,321.27)	(7,500.00)

See accompanying notes forming part of the financial statements

As per our Report of Even date

For Kumar Akash & Associates

Chartered Accountants

FRN - 021057C

Akash Kumar Nirala

Proprietor

M. No - 413067

UDIN : 21413067AAAHT2695

Place : Patna

Date : 01.11.2021

For and on behalf of the Board of Directors

MANIRAJ HOMES PVT. LTD.

Rajnish Kumar
DIRECTOR

Navneet Kumar
DIRECTOR

Rajnish Kumar

Director

Din - 07769171

Navneet Kumar

Director

Din -08231853

Navneet Kumar
MANIRAJ HOMES PVT. LTD.
DIRECTOR

MANIRAJ HOMES PRIVATE LIMITED

Reg. Offc : 1365/1, New Harnichak School Road Beur, Anisabad Patna 800002 (Bihar)

Statement of Profit and Loss for the year ended 31 March, 2021 (Contd.....)

Particulars	Note No.	As at 31st March, 2021	As at 31st March, 2020
16.i Earnings per share of Rs. 100.00/- each:			
(a) Basic			
(i) Continuing operations		(79.73)	(0.75)
(i) Discontinuing operations		-	-
(iii) Total operations		(79.73)	(0.75)
(b) Diluted			
(i) Continuing operations		(79.73)	(0.75)
(i) Discontinuing operations		-	-
(iii) Total operations		(79.73)	(0.75)
16.ii Earnings per share (excluding extraordinary items) of Rs. 100.00/- each:			
(a) Basic			
(i) Continuing operations		(79.73)	(0.75)
(i) Discontinuing operations		-	-
(iii) Total operations		(79.73)	(0.75)
(b) Diluted			
(i) Continuing operations		(79.73)	(0.75)
(i) Discontinuing operations		-	-
(iii) Total operations		(79.73)	(0.75)

See accompanying notes forming part of the financial statements

As per our Report of Even date

For Kumar Akash & Associates

Chartered Accountants

FRN - 021057C

Akash Kumar Nirala

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M. No - 413067

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MANIRAJ HOMES PVT. LTD.

Rajnish Kumar
DIRECTORNavneet Kumar
DIRECTOR

Rajnish Kumar

Director

Din - 07769171

Navneet Kumar

Director

Din -08231853

MANIRAJ HOMES PVT. LTD.
DIRECTOR

Note 6 : Cash and cash equivalents

Particulars	As at 31st March, 2021	As at 31st March, 2020
(a) Cash on hand	45,000.00	-
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In current / CC / Saving Accounts with :- HDFC Bank A/c No. 10170004337148	81,629.73	-
Total	126,629.73	-

Note 7 : Short-term loans and advances

Particulars	As at 31st March, 2021	As at 31st March, 2020
(a) Loans and advances to related parties	-	-
(b) Security deposits	-	-
(c) Loans and advances to employees	-	-
(d) Prepaid Expense-Unsecured, considered good	-	-
(e) Balances with government authorities	-	-
(g) Others		
Payment to Landlord		
Anup Kumar	500,000.00	
Amit Kumar	500,000.00	
Total	1,000,000.00	-

Note 8 : Cost of materials consumed

Particulars	As at 31st March, 2021	As at 31st March, 2020
Labour Payment	90,000.00	-
Soil Filling	270,000.00	-
Site Expenses	401,426.37	-
Total Material consumed	761,426.37	-

Note 9 : Other expenses

Particulars	As at 31st March, 2021	As at 31st March, 2020
Audit Fee	7,500.00	7,500.00
Puja Expenses	9,292.00	-
Printing & Stationery	10,249.00	-
Miscellaneous Expenses	8,444.00	-
Bank Charges	409.90	-
Total	35,894.90	7,500.00



MANIRAJ HOMES PVT. LTD.
(Signature)
 DIRECTOR
 DIRECTOR

Significant accounting policies and notes on accounts forming part of balance sheet as on 31st March, 2021 and profit & loss account for the year ended on that date.

1. Significant Accounting Policies

1.1 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.

1.2 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.

1.3 Contingencies:-

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

1.4 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.

1.5 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.



MANIRAJ HOMES PVT. LTD.
[Signature]
DIRECTOR

2. NOTES ON ACCOUNTS

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

2.2 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.

2.3 Wherever external vouchers were not available proper internal vouchers were prepared and duly approved by the management.

For Maniraj Homes Private Limited

MANIRAJ HOMES PVT. LTD.

Rajnish Kumar
DIRECTOR

Navneet Kumar
DIRECTOR

Rajnish Kumar
Director
DIN - 07769171

Navneet Kumar
Director
DIN - 08231853

For Kumar Akash & Associates

Chartered Accountants
FRN - 021057C



Akash Kumar Nirala
Akash Kumar Nirala
Proprietor
M.No.: 413067

Place : Patna

Date : 01.11.2021

Navneet Kumar
MANIRAJ HOMES PVT. LTD.
DIRECTOR