

ABHINAV AWAS PRIVATE LIMITED

HOUSE OF SHEELA DAS, ABHINA VIHAR COLONY, OPPOSITE LOTUS ABODE APARTMENT
GOLA ROAD, DANAPUR, PATNA - 801503 (BIHAR)
CIN:-U45201BR1996PTC007421

BALANCE SHEET AS AT 31ST MARCH, 2020

Particulars	Note. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,05,000.00	1,05,000.00
(b) Reserves and Surplus	2	32,00,218.75	15,02,853.44
(c) Money received against share warrants		-	-
(2) Share Application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities			
(d) Long-Term Provisions			
(4) Current Liabilities			
(a) Short-Term Borrowings	4	7,70,936.00	10,70,936.00
(b) Other Current Liabilities	5	3,67,500.00	13,86,500.00
(c) Trade Payable	6	8,49,228.22	26,04,535.67
(d) Short-Term Provisions	7	1,65,62,179.00	1,64,59,428.00
Total Equity & Liabilities		2,18,55,061.97	2,31,29,253.11
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Gross Block	8	18,57,756.00	18,25,456.00
(ii) Depreciation		9,91,901.00	7,97,980.00
(iii) Net Block		8,65,855.00	10,27,476.00
(b) Non-current investments	9	45,56,395.00	26,99,755.00
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	10	-	-
(e) Other non-current assets		-	-
(2) Current Assets			
(a) Current investments		-	-
(b) Inventories	11	1,53,54,752.00	1,89,69,484.00
(c) Trade receivables	12	-	-
(d) Cash and cash equivalents	13	3,78,059.97	4,32,538.11
(e) Short-term loans and advances	14	7,00,000.00	-
(f) Other current assets		-	-
Total Assets		2,18,55,061.97	2,31,29,253.11

NOTES TO ACCOUNTS

Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR RAVI SHANKAR KUMAR & CO.

CHARTERED ACCOUNTANTS

(CA. RAVI SHANKAR KUMAR)

ABHINAV ENCLAVE

Abhinav Awas Pvt. Ltd.

For: ABHINAV AWAS PRIVATE LIMITED
For Abhinav Awas Pvt. Ltd.

Pravin Kumar

(PRAVIN KUMAR)
Managing Director
(MANAGING DIRECTOR)

For Abhinav Awas Pvt. Ltd.

Sheela Das.
Director

Sheela Das.
Director

(SHEELA DAS)
(DIRECTOR)

For Abhinav Awas Pvt. Ltd.

Maanik Kumar
Director

ABHINAV AWAS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2020

Schedule : 1 Share Capital

Sr. No	Particulars	Current Year	Previous Year
1	AUTHORIZED CAPITAL 50,000 Equity Shares of Rs. 10/- each.	5,00,000.00	5,00,000.00
		5,00,000.00	5,00,000.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL <i>To the Subscribers of the Memorandum</i> 10,500 Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment	1,05,000.00	1,05,000.00
		1,05,000.00	1,05,000.00
	Total in	1,05,000.00	1,05,000.00

Schedule : 2 Reserve & Surplus

Sr. No	Particulars	Current Year	Previous Year
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium reserve	-	-
4	Debenture Redemption Reserve	-	-
5	Revaluation Reserve	-	-
6	Shares Option Outstanding Account	-	-
7	Other Reserve	-	-
8	Surplus (Profit & Loss Account)	32,00,218.75	15,02,853.44
	Balance brought forward from previous year	15,02,853.44	8,23,141.44
	Less: Tax on Regular Assessment Paid	-	-
	Add: Profit for the period	16,97,365.31	6,79,712.00
	Total in	32,00,218.75	15,02,853.44

Schedule : 3 Long Term Borrowing

Sr. No	Particulars	Current Year	Previous Year
1	Bonds / Debentures		
2	Term Loan	-	-
	- From Bank	-	-
	- From Other Parties	-	-
3	Other Loans & Advances	-	-
	Total in	-	-

Schedule : 4 Short Term Borrowing

Sr. No	Particulars	Current Year	Previous Year
	Add: Profit for the period		
1	Loan Repayment on Demand		
	- From Bank	-	-
	- From Other Parties	-	-
2	Loan & Advances from Director	7,70,936.00	10,70,936.00
3	Deposits		
4	Other		
	Total in	7,70,936.00	10,70,936.00

ABHINAV ENCLAVE
Abhinav Awas Pvt. Ltd.
For Abhinav Awas Pvt. Ltd.

Praavin Jannas
Managing Director

For Abhinav Awas Pvt. Ltd.

Sheela Das.
Director

For Abhinav Awas Pvt. Ltd.

Mamish Kumar
Director

ABHINAV AWAS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2020

Schedule : 5 Other Current Liabilities

Sr. No	Total in	Current Year	Previous Year
1	Professional Fees Payable	9,000.00	6,500.00
2	Director Remuneration Payable	3,58,500.00	13,80,000.00
3	Provision for Income Tax	-	-
	Total in	3,67,500.00	13,86,500.00

Schedule : 6 Trades Payable

Sr. No	Particulars	Current Year	Previous Year
	<u>-Sundry Creditors for Materiel/Supplies:</u>		
	Sundry Creditors	8,49,228.22	26,04,535.67
	Total in	8,49,228.22	26,04,535.67

Schedule : 7 Short Term Provisions

Sr. No	Particulars	Current Year	Previous Year
1	<u>Provision For Employees Benefit</u>		
	ESIC Payable	-	-
	Providend Fund Payable	-	-
2	<u>Others</u>	30,000.00	30,000.00
	Audit Fees Payable	-	-
	Accounting Charges Payable	-	2,93,970.00
	Provision for Current Tax	1,60,15,458.00	1,60,15,458.00
	Flat Booking	3,98,864.00	-
	TDS Payable	-	1,20,000.00
	Rent Payable	1,17,857.00	-
	GST Payable	-	-
	Total in	1,65,62,179.00	1,64,59,428.00

For Abhinav Awas Pvt.Ltd.

Pravin Kumar
Managing Director

For Abhinav Awas Pvt.Ltd.

Sheela Das
Director

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Manish Kumar
Director

ABHINAV AWAS PRIVATE LIMITED
Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2020

Fixed Asset

Particulars	Rate	Gross Block				Depreciation				Net Block	
		Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2020	WDV as on 31.03.2019
<u>Assets & Fixture</u>											
<u>XUV 500</u>		74,000.00	-	-	74,000.00	42,269.00	8,391.00	-	50,660.00	23,340.00	31,731.00
		15,36,456.00	-	-	15,36,456.00	7,55,711.00	1,61,618.00	-	9,17,329.00	6,19,127.00	7,80,745.00
			32,300.00	-	32,300.00	-	23,912.00	-	23,912.00	8,388.00	-
SUB TOTAL (A)		16,10,456.00	32,300.00	-	16,42,756.00	7,97,980.00	1,93,921.00	-	9,91,901.00	6,50,855.00	8,12,476.00
<u>Assets</u>											
<u>cence</u>											
		2,15,000.00	-	-	2,15,000.00	-	-	-	-	2,15,000.00	2,15,000.00
SUB TOTAL (B)		2,15,000.00	-	-	2,15,000.00	-	-	-	-	2,15,000.00	2,15,000.00
<u>ork-in-progress</u>											
		-	-	-	-	-	-	-	-	2,15,000.00	2,15,000.00
SUB TOTAL (C)		-	-	-	-	-	-	-	-	-	-
<u>Assets Under Development</u>											
		-	-	-	-	-	-	-	-	-	-
SUB TOTAL (D)		-	-	-	-	-	-	-	-	-	-
B + C + D] (Current Year)		18,25,456.00	32,300.00	-	18,57,756.00	7,97,980.00	1,93,921.00	-	9,91,901.00	8,65,855.00	10,27,476.00
(Previous Year)		18,25,456.00	-	-	18,25,456.00	4,60,038.00	3,37,942.00	-	7,97,980.00	10,27,476.00	

For Abhinav Awas Pvt.Ltd.

Pramin Kumar
Managing Director

For Abhinav Awas Pvt.Ltd.

Sheela Das.
Director



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Sheela Das.
Director

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Mawish Kumar
Director

ABHINAV AWAS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2020

Schedule : 9 Non Current Investment

Sr. No	Particulars	Current Year	Previous Year
1	Investment in Fixed Deposit	-	-
2	Land	39,99,755.00	26,99,755.00
3	Registration Fees	5,56,640.00	-
	Total in	45,56,395.00	26,99,755.00

Schedule : 10 Long Term Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
I)	<u>Capital Assets</u>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
II)	<u>Security Deposit</u>		
	a) Secured, Considered Good :		
	Earnest Money Deposit	-	-
	Other Deposit	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
III)	<u>Loans & Advances to related parties</u>		-
IV)	<u>Other Loans & Advances</u>		-
	Total in	-	-

Schedule : 11 Inventories

Sr. No	Particulars	Current Year	Previous Year
1	Work-inProgress	1,53,54,752.00	1,89,69,484.00
	Total in	1,53,54,752.00	1,89,69,484.00

Schedule : 12 Trade Recievables

Sr. No	Particulars	Current Year	Previous Year
1	<u>Outstanding for more than six months</u>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	<u>Others</u>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
	Total in	-	-

For Abhinav Awas Pvt.Ltd.

Praam Kumar

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Abhinav Awas Pvt. Ltd.

Praam Kumar
Managing Director

For Abhinav Awas Pvt.Ltd.

Sheela Das
Director

For Abhinav Awas Pvt.Ltd.

Sheela Das

Director

For Abhinav Awas Pvt.Ltd.

Manish Kumar
Director

ABHINAV AWAS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2020

Schedule : 13 Cash & Cash Equivalent

Sr. No	Particulars	Current Year	Previous Year
1	<u>Cash-in-Hand</u>		
	Cash Balance	1,98,750.48	82,652.92
	Petty Cash Balance	-	-
	Sub Total (A)	1,98,750.48	82,652.92
2	<u>Bank Balance</u>		
	Balance with all Bank a/c	1,79,309.49	3,49,885.19
	Sub Total (B)	1,79,309.49	3,49,885.19
3	<u>Cheques on Hand</u>		
	(C)	-	-
	Total [A + B + C]	3,78,059.97	4,32,538.11

Schedule :14 Short Terms Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
1	Loans & Advances from related parties		
	a) Secured, Considered Good :		
	Advance to Associate Concerns	-	-
	b) Unsecured, Considered Good :		
	c) Doubtful		
2	Others		
	Advance Recoverable in cash or in kind or for value to be considered good		
	Tax Deducted at Source	-	-
	Advance Flat Booking	-	-
	Secured Considered Goods	-	-
	Advance Income Tax	4,00,000.00	-
	Other Advance	3,00,000.00	-
	Income Tax Attachment	-	-
	Total in	7,00,000.00	-

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Director

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Manish Kumar
Director

M/S ABHINAV AWAS PRIVATE LIMITED

Note "I" :- Significant Accounting Policies and Notes to Accounts for the Year ended 31-03-2020

[A] SIGNIFICANT ACCOUNTING POLICIES

These Financial statements have been prepared to comply in all material aspects with mandatory accounting standards issued by the Institute of Chartered accountants of India and relevant provisions of the Companies Act, 2013 as applicable to this company. A Summary of significant accounting policies which have been applied consistently are set out below.

1. BASIS OF ACCOUNTING

The Company follows the Mercantile System of Accounting and recognizes Income and expenditure on Accrual Basis. The financial statement are prepared under the historical cost of convention and are in accordance with the requirements of the companies Act, 2013 and accounting principles.

2. VALUATION OF INVENTORIES

Inventories are valued at lower of Cost or net realizable value.

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the Balance sheet comprises of cash in hand, cash at bank and highly liquid investments with an original maturity of three months or less.

4. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at cost less accumulated depreciation. Cost of acquisition or construction is inclusive of duties and incidental expenses. Depreciation on all fixed assets has been charged on Written Down Value Method at the rates and the manner prescribed in Schedule II to the Companies Act, 2013.

5. REVENUE RECOGNITION

Revenues are recognized on accrual basis.

6. INVESTMENTS

Investments are stated at cost.

7. ACCOUNTING FOR TAXES ON INCOME

Taxes on Income are accounted for in accordance with Accounting Standard (AS)-22 issued by ICAI. Tax comprises both current and Deferred Tax.

- Current Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act.
- Deferred tax for the timing differences between the income as per financial statement and income as per the Income Tax Act, 1961 is accounted using tax rates that has been enacted or substantially enacted as of the

ABHINAV ENCLAVE
Abhinav Awas Pvt. Ltd.

Pramit Kumar
Managing Director

For Abhinav Awas Pvt.Ltd.

Sheela Das.
Director

For Abhinav Awas Pvt.Ltd.

Manish Kumar
Director

Balance Sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

[B] NOTES TO ACCOUNTS

1. Previous year figures have been recast, regrouped & rearranged where ever considered necessary.
2. Balance of sundry debtors, sundry creditors and advances etc. are subject to confirmation and reconciliation.

3. CONTINGENT LIABILITIES

No Contingent Liabilities at the end of accounting year and previous year.

4. DEFERRED TAX ASSETS/LIABILITY

As per the Accounting Standard-22 issued by The Institute of Chartered Accountants of India, The company has not made deferred tax in accordance with AS-22 "Accounting for Taxes on Income"

5. As per The Micro, Small and Medium Enterprises Development Act 2006, the Company is required to identify the Micro, Small and Medium Suppliers and pay them interest on overdue beyond the specified period irrespective of the terms agreed with the suppliers. As per information available with the company, there is no liability on account of the same.

6. REMUNERATION TO AUDITORS

PARTICULARS	2019-20
<u>Auditor's Remuneration :-</u>	
- Audit Fees	17,700/-
- Other Services	Nil

7. Details of shares held by Shareholders holding more than 5% shares: -

Name of Share Holder	Number of Shares Held as on 31-03- 2020	Holding Percentage (%)
PRAVIN KUMAR	3500	33.33
KUMARI RENU	3500	33.33
BADRI NATH DAS	3500	33.34

8. ADDITIONAL INFORMATION PURSUANT TO PROVISIONS OF THE COMPANIES ACT, 2013.

PARTICULARS	2019-20
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Manish Kumar
Director

Value of Imported Materials	Nil
Expenditure in Foreign Currency	Nil
Earnings in Foreign Exchange	Nil
CIF Value of Imports	Nil

9. No meeting fee is payable to Directors as they have decided to forego the same during the year.

10. EARNING / (LOSS) PER SHARE

Basic earnings/(loss) per share are calculated by dividing the net profit or (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year

	<u>2019-20</u>	<u>2018-19</u>
Basic EPS	16.17	6.47
Diluted EPS	3.39	1.36

FOR RAVI SHANKAR KUMAR & CO.
CHARTERED ACCOUNTANTS
Firm Registration No:-015028C

(CA. RAVI SHANKAR KUMAR)
PARTNER
(Membership No: 407910)

Place: Patna

Date: the 18th day of December, 2020

ABHINAV ENCLAVE
Abhinav Awas Pvt. Ltd.

Pramin Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Das.
Director

For Abhinav Awas Pvt.Ltd.

Mouli Kumar
Director