APARNA ARCHITECT PRIVATE LIMITED

Profit and Loss statement for the year ended 31st March, 2021

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	11	4,48,87,950.00	3,13,25,775.00
II. Other Income		1,473.00	3,18,600.00
III. Total Revenue (I +II)		**4,48,89,423.00**	3,16,44,375.00
IV. Expenses:			
Cost of materials consumed	12	1,28,52,100.00	85,40,802.65
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	13	1,05,59,667.16	(59,26,929.89)
Employee benefit expense	14	3,16,347.00	3,45,000.00
Financial costs		-	-
Depreciation and amortization expense	6	3,720.00	12,110.00
Other expenses	15	8,06,587.39	5,56,097.04
Total Expenses		**2,45,38,421.55**	35,27,079.80
V. Profit before exceptional and extraordinary items and tax	(III - IV)	2,03,51,001.45	2,81,17,295.20
VI. Exceptional Items:			
Input Tax Credit written off		-	1,98,774.86
Excess due from parties written back		-	1,70,787.92
Irrecoverable and Bad debts:		17,00,000.00	35,43,328.20
VII. Profit before extraordinary items and tax (V - VI)		1,86,51,001.45	2,45,45,980.06
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		**1,86,51,001.45**	2,45,45,980.06
X. Tax expense:			
(1) Income tax (AY 2021-22)		51,88,709.00	61,36,725.77
(2) Deferred tax		837.00	(230.75)
(3) Additional Assessed Income Tax (AY 2019-20)		-	4,06,997.09
XI. Profit(Loss) from the period from continuing operations		1,34,61,455.45	1,80,02,487.96
XII. Profit/(Loss) for the period		**1,34,61,455.45**	1,80,02,487.96
XIII. Earning per equity share:			
(1) Basic		3,365.36	4,500.62
(2) Diluted			

the accompanying notes are an integral part of the financial statement

for **C.Bhattacharjee & Co**
Chartered Accountants
firm registration number 002109C
UDIN: 21006303AAAAB29827

C. BHATTACHARJEE & CO. FRN-002109C CHARTERED ACCOUNTANTS

CA C Bhattacharjee
(Partner)
MNo : 006303
Date: 05/10/2021
Place: Patna

APARNA ARCHITECT PVT. LTD. Director

APARNA ARCHITECT PVT. LTD. Director

Director

Director

APARNA ARCHITECT PRIVATE LIMITED

Notes forming part of the Financial Statements for the Financial Year 2020-21

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Note 5: Short Term Provisions		
Provision For Taxation	1,13,25,434.77	61,36,725.77
Audit Fee	63,340.00	58,800.00
Total	**1,13,88,774.77**	**61,95,525.77**
Note 7: Long Term Loans and Advances		
Security Deposit (Unsecured)	20,00,000.00	37,00,000.00
Total	**20,00,000.00**	**37,00,000.00**
Note 8: Inventory		
Closing stock	74,15,443.39	1,79,75,110.55
Total	**74,15,443.39**	**1,79,75,110.55**
Note 9: Cash & Cash Equivalent		
Balances with Banks	1,58,076.73	3,46,938.12
Cash on hand	2,33,260.13	4,86,144.13
Total	**3,91,336.86**	**8,33,082.25**
Note 10: Other Current Assets		
Expenses paid in advance		26,347.00
Advance to parties	22,38,809.00	21,46,466.00
Due from parties	30,12,906.70	29,08,744.70
Self Assessment Tax	81,72,000.00	-
TCS	75.52	-
GST paid and Input tax Credit	7,14,496.70	7,67,229.70
Total	**1,41,38,287.92**	**58,48,787.40**
Note 11: Revenue from Operation		
Flat Sale	4,48,87,950.00	3,13,25,775.00
Total	**4,48,87,950.00**	**3,13,25,775.00**
Note 12: Cost of Material Consumed		
Construction and Site Expenses	8,28,142.00	30,45,149.00
Tiles	6,75,458.00	1,32,868.00
Cement	32,70,636.00	7,00,614.00
Iron & Steel	67,50,404.00	40,00,000.00
Sanitary Fittings	14,960.00	1,07,844.00
Electrical Fittings	-	4,50,825.65
Fire Hydrant	13,12,500.00	
Greel Works	-	1,03,502.00
Total	**1,28,52,100.00**	**85,40,802.65**

CHATTACHARJEE & CO. FRN-002109C CHARTERED ACCOUNTANTS

APARNA ARCHITECT PVT. LTD. Director

APARNA ARCHITECT PVT. LTD. Director

APARNA ARCHITECT PRIVATE LIMITED

Notes forming part of the Financial Statements for the Financial Year 2020-21

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Note 13: Change in inventories of Finished Goods Work in Progress and Stock in Trade		
Work In Progress	-	-
Stock	1,05,59,667.16	(59,26,929.89)
Total	**1,05,59,667.16**	**(59,26,929.89)**
Note 14: Employee Benefit Expenses		
Salary & Wages	3,16,347.00	3,45,000.00
Total	**3,16,347.00**	**3,45,000.00**
Note 15: Other Expenses		
Audit Fee	71,800.00	58,800.00
Bank Charges	5,095.39	7,141.04
Donation	5,01,000.00	-
Interest on Income Tax	-	2,98,956.00
Electricity Expense	16,739.00	45,490.00
GST Late Fee	21,200.00	-
Miscellaneous Expenses	-	23,310.00
RERA Expenses	1,00,000.00	-
Interest expense other than financial interests	753.00	32,400.00
Rent	90,000.00	90,000.00
Total	**8,06,587.39**	**5,56,097.04**

APARNA ARCHITECT PVT. LTD.
Director

APARNA ARCHITECT PVT. LTD.
Director

C. BHATTACHARJEE & CO. FRN-002109C CHARTERED ACCOUNTANTS