APARNA ARCHITECT PRIVATE LIMITED

Profit and Loss statement for the year ended 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. Revenue from operations	11	31,325,775.00	39,479,600.00
II. Other Income		318,600.00	12.05
III. Total Revenue (I +II)		**31,644,375.00**	39,479,612.05
IV. Expenses:			
Cost of materials consumed	12	8,540,802.65	14,095,461.42
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	13	(5,926,929.89)	10,302,829.63
Employee benefit expense	14	345,000.00	180,000.00
Financial costs		-	-
Depreciation and amortization expense	6	12,110.00	44,441.00
Other expenses	15	556,097.04	450,797.37
Total Expenses		**3,527,079.80**	25,073,529.42
V. Profit before exceptional and extraordinary items and tax	(III - IV)	28,117,295.20	14,406,082.63
VI. Exceptional Items:			
Input Tax Credit written off		198,774.86	-
Excess due from parties written back		170,787.92	-
Irrecoverable and Bad debts:		3,543,328.20	-
VII. Profit before extraordinary items and tax (V - VI)		24,545,980.06	14,406,082.63
VIII. Extraordinary Items		-	230.00
IX. Profit before tax (VII - VIII)		**24,545,980.06**	14,405,852.63
X. Tax expense:			
(1) Income tax (AY 2020-21)		6,136,725.77	-
Income tax (AY 2019-20)			3,608,086.91
Income tax (AY 2018-19)			544,424.75
Income tax (AY 2016-17)		-	4,725.58
(2) Deferred tax		(230.75)	(6,623.75)
(3) Additional Assessed Income Tax (AY 2019-20)		406,997.09	-
XI. Profit(Loss) from the period from continuing operations		18,002,487.96	10,255,239.14
XII. Profit/(Loss) for the period		**18,002,487.96**	10,255,239.14
XIII. Earning per equity share:			
(1) Basic		4,500.62	2,563.81
(2) Diluted			

the accompanying notes are an integral part of the financial statement

for **C.Bhattacharjee & Co**
Chartered Accountants
firm registration number 002109C
UDIN: 21006303AAAAAE6295

CA C Bhattacharjee
(Partner)
MNo : 006303
Date: 08/12/2020
Place: Patna

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

Director

Director

APARNA ARCHITECT PRIVATE LIMITED

Notes forming part of the Financial Statements for the Financial Year 2019-20

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
Note 5: Short Term Provisions			
Provision For Taxation		6,136,725.77	3,608,086.91
Audit Fee		58,800.00	41,840.00
	Total	**6,195,525.77**	**3,649,926.91**
Note 7: Long Term Loans and Advances			
Security Deposit (Unsecured)		3,700,000.00	3,700,000.00
	Total	**3,700,000.00**	**3,700,000.00**
Note 8: Inventory			
Closing stock		17,975,110.55	12,048,180.66
	Total	**17,975,110.55**	**12,048,180.66**
Note 9: Cash & Cash Equivalent			
Balances with Banks		346,938.12	692,727.24
Cash on hand		486,144.13	615,478.32
	Total	**833,082.25**	**1,308,205.56**
Note 10: Other Current Assets			
Expenses paid in advance		26,347.00	-
Advance to parties		2,146,466.00	5,031,506.00
Due from parties		2,908,744.70	2,610,434.70
Advance Tax		-	2,500,000.00
GST paid and Input tax Credit		767,229.70	3,470,261.29
	Total	**5,848,787.40**	**13,612,201.99**
Note 11: Revenue from Operation			
Flat Sale		31,325,775.00	39,479,600.00
	Total	**31,325,775.00**	**39,479,600.00**
Note 12: Cost of Material Consumed			
Construction and Site Expenses		3,045,149.00	2,638,259.40
Tiles		132,868.00	589,198.00
Gen Set		-	652,542.38
Cement		700,614.00	2,930,063.00
Iron & Steel		4,000,000.00	3,898,301.00
Sanitary Fittings		107,844.00	846,521.07
Electrical Fittings		450,825.65	1,732,100.57
Aluminium Fittings		-	808,476.00
Greel Works		103,502.00	-
	Total	**8,540,802.65**	**14,095,461.42**

C. BHATTACHARJEE & CO. CHARTERED ACCOUNTANTS FRN 302109C

Kamalesh Kumar

APARNA ARCHITECT PRIVATE LIMITED

Notes forming part of the Financial Statements for the Financial Year 2019-20

Notes 6: Fixed Asset

	GROSS BLOCK			DEPRECIATION				NET BLOCK	
PARTICULARS	Cost as on 01/04/2019	Disposal/Sale or Adjustment during the year	Sub Total	Accumulated Depreciation as on 01/04/2019	Depreciation during the year	DEPRECIATION ADJUSTED	Accumulated Depreciation as on 31/03/2020	Written Down Value as on 31/03/2020	Written Down Value as on 31/03/2019
Computer	70,848.00	20,000.00	50,848.00	58,488.00	8,818.00	19,000.00	48,306.00	2,542.00	11,360.00
Printer	13,136.00		13,136.00	8,009.00	3,292.00		11,301.00	1,835.00	5,127.00
Total	83,984.00	20,000.00	63,984.00	66,497.00	12,110.00	19,000.00	59,607.00	4,377.00	16,487.00
PREVIOUS YEAR	83,984.00	-	83,984.00	22,056.00	44,441.00	-	66,497.00	16,487.00	60,928.00

{The disposal of the asset computer in the FY 2016-17, is adjusted during the current FY to adjust the balance of carrying amount of the asset}

C. BHATTACHARJEE & CO. CHARTERED ACCOUNTANTS FRN [illegible]C