

PAWANSUT BUILDCON INDIA PRIVATE LIMITED
C/O- SRI KEDAR PRASAD SINHA, QUARTER NO.CD/769.
SECTOR -2, SIDE - V, HEC, DHURWA
RANCHI, JHARKHAND

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

		Current Year 31.03.2022	Previous Year 31.03.2021
I INCOME			
a)Revenue from operation	P	39729500.00	48041303.00
b) Other Income	Q	50962.07	144197.00
Total Revenue(a+b)	(I)	39780462.07	48185500.00
II Expenses			
Cost of Goods Traded	R	30923606.53	33119573.37
Employee Remuneration & benefits	S	1049870.00	903253.00
Managerial remuneration		4200000.00	4125000.00
Payment to auditors		50740.00	50740.00
Depreciation and amortisation expenses	T	646296.00	759863.00
Other expenses	U	2205054.32	2349372.35
Total Expenses	(II)	39075566.85	41307801.72
Net Profit before exceptional and extraordinary items and tax	(I)-(II)	704895.22	6877698.28
Exceptional & Extraordinary Items		-	-
Profit before tax		704895.22	6877698.28
Tax Expense			
(1) Current Tax		198635.00	1858633.00
(2) Deferred Tax		-	-
Profit after Tax		506260.22	5019065.28
Earning Per Share		5.06	50.19

Significant Accounting Policies &
Notes on Accounts

V

Place: Ranchi
Date: 17/08/2022

In terms of our report of even date annexed.

For, A. K. KEJARIWAL & ASSOCIATES

Chartered Accountants

A. K. Kejariwal
(CA. ARUN KUMAR KEJARIWAL)
Partner (M. No. 075140)
Firm Regd No.: 006370C
UDIN:

For Pawansut Buildcon India Pvt Ltd.

Director

Director



Pawansut Buildcon India Pvt. Ltd.
Arun Kumar
Director
Builder Reg No.-BU/000473

PAWANSUT BUILDCON INDIA PRIVATE LIMITED
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Schedule "A" : Share Capital	Current Year Amount (Rs.) 31.03.2022	Previous Year Amount (Rs.) 31.03.2021
a) Authorised Capital (5000000 Shares of Rs 10 each)	50000000.00	50000000.00
b) Issued Subscribed and Paid up (100000 Shares of Rs 10 each)	1000000.00	1000000.00
c) No fully paid up shares, issued without payment in cash within a period of the year immediately preceding this year less calls in Arrear (More than 05 years old)	Nil	Nil
Total	1000000.00	1000000.00

d) Reconciliation of the number of shares outstanding at the beginning & at the end of the reporting period

Particulars	Opening Balance	Issued	Closing Balance
Year ending 31st March, 2021			
No of Shares	100000.00	Nil	100000.00
(in Rupees)	1000000.00	Nil	1000000.00
Year ending 31st March, 2022			
No of Shares	100000.00	Nil	100000.00
(in Rupees)	1000000.00	Nil	1000000.00

e) List of Share Holders holding more than 5% shares in the Company

S. No.	Name of Shares Holders	31st March 2022		31st March, 2021	
		No of Shares	% holding	No of Shares	% holding
1	Anil Kumar	45000	45.00%	45000	45.00%
2	Rita Kumari	35000	35.00%	35000	35.00%
3	Ansh Patel	10000	10.00%	10000	10.00%
4	Ankita Kumar	5000	5.00%	5000	5.00%
5	Anil Kumar HUF	5000	5.00%	5000	5.00%

Schedule "B" : Reserve & Surplus

Share premium		230000.00		230000.00
Surplus/(deficit) in the Profit & loss				
Previous year	22765898.63		18450808.35	
Less, ROC Fee for Authorised Cap	-		(493,880.00)	
Less, Unrecoverable TDS	-		(210,095.00)	
Add, Current year	506260.22	23272158.85	5019065.28	22765898.63
Total		23502158.85		22995898.63

Schedule "C" : Long term borrowings

Bank of Baroda T/L				
Skoda Car Loan	627,961.00		1,227,961.00	
Car Loan -2126	1,410,000.00		-	
Covid Loan A/c-900	832,256.64	2,870,217.64	1,070,000.00	2,297,961.00
Total		2870217.64		2297961.00

Schedule "D" : Short Term Borrowings

Bank of Baroda (OD-018)	4,737,279.84			
Advance for Flat Booking	23,606,318.00			
Total		28,343,597.84		0.00

Schedule "E" : Short Term Borrowings

Trade Payable	725,096.95		1,745,515.95	
Total		725,096.95		1745515.95



Pawansut Buildcon India Pvt. Ltd.

Director
Builder Reg No.-BU/000473



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	Current Year Amount (Rs.) 31.03.2022	Previous Year Amount (Rs.) 31.03.2021
Schedule " F " : Trade Payable		
AP Trading	-	(81,750.00)
Poddar Singh Cool & Investment	-	4920.00
Anil Furniture Udyog	-	81750.00
Pawansut Enterprises	(661,521.00)	(690,230.00)
BLVS Consultancy Services LLP	0.00	19000.00
Aditya Enterprises	127343.60	127343.60
Shree Balaji Enterprises	-	(14,272.00)
Nuvoco Vistas Corp Ltd.	116465.03	-
Marble Bihar Tiles	143254.00	-
Neelam Hardware Dhanbad	-	23288.00
Ozone Logistics Pvt Ltd (Iron Supplier)	-	27485.35
Poddar Digital	-	31000.00
Sri Rolex Agency	78690.00	-
Himalaya Cement Store	289157.32	36126.00
Vikram Enterprises	500000.00	1595715.00
Swastik Alluminium	-	35000.00
RK Enterprises	-	27805.00
Shambhavi Traders	(212,220.00)	-
Maa Durga Enterprises	343928.00	522335.00
Total	725096.95	1745515.95
Schedule " G " : Other Current Liabilities		
Audit fee payable	62540.00	149280.00
A.K. Kejariwal & Associates	107380.00	-
EPF Payable	26100.00	34710.00
ESI Payable	26729.00	22564.00
Professional fee Payable	23600.00	35270.00
ROC filing fee payable	1200.00	3200.00
Guest House (Ranchi)Rent Payable	(18,000.00)	-
GST Payable	752828.00	(675,999.90)
TDS Payable	826800.00	-
Salary Payable	39500.00	-
Office Maintenance Payable	3000.00	-
Office Rent (Patna) Payable	4000.00	-
Office Rent (Ranchi) Payable	15000.00	-
Anil Kumar	9152791.00	930530.00
Rita Kumari (Director)	1991200.00	166000.00
Total	13014668.00	665554.10
Schedule " H " : Short term Provisions		
Provision for Income tax	198635.00	1858633.00
Total	198635.00	1858633.00



Pawansut Buildcon India Pvt. Ltd.
Anil Kumar
Director
Builder Reg No.-BU/000473

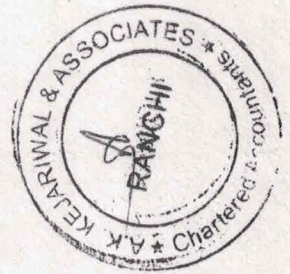
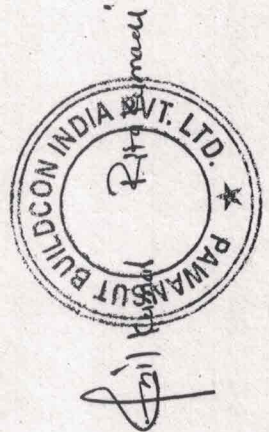
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Schedule " I " : Fixed Assets and Depreciation for the ended on 31.03.2022

Particulars of Assets	Useful life	Gross Block		Depreciation				Net Block		
		Op. Bal	Purchased during the	Sold during the year	Total	Up to 01.04.2021	During the year	Total Amount	as on 31.03.2022	as on 31.3.2021
Aqua water Purifier	15 Yrs	14990.00	-	-	14990.00	10524.00	999.00	11523.00	3467.00	4466.00
Furniture & Fixtures	10 Yrs	326039.00	-	-	326039.00	279815.00	32604.00	312419.00	13620.00	46224.00
Air Conditioner	15 Yrs	105600.00	-	-	105600.00	61048.00	7040.00	68088.00	37512.00	44552.00
Motor Bike Shine	10 Yrs	92119.00	-	-	92119.00	6,814.00	9212.00	16026.00	76093.00	85305.00
CC-TV	15 Yrs	31000.00	-	-	31000.00	22829.00	2067.00	24896.00	6104.00	8171.00
Battery	10 Yrs	18200.00	-	-	18200.00	3461.00	1820.00	5281.00	12919.00	14739.00
Laptop	03 Yrs	190000.00	-	-	190000.00	102956.00	63333.00	166289.00	23711.00	87044.00
LED TV	15 Yrs	68900.00	-	-	68900.00	50581.00	4594.00	55175.00	13725.00	18319.00
Micra XV CVT CAR	08 Yrs	728258.00	-	-	728258.00	551395.00	91032.00	642427.00	85831.00	176863.00
Vibrator Machine	15 yrs	20908.00	-	-	20908.00	6451.00	1394.00	7845.00	13063.00	14457.00
Skoda- Kodlaq Car	10 yrs	3636476.00	-	-	3636476.00	1419722.00	363648.00	1783370.00	1853106.00	2216754.00
SVA Skoda Car	10 yrs	-	1,560,900.00	-	1560900.00	-	10263.00	10263.00	1550637.00	0.00
Diesel Engine	10 yrs	49080.00	-	-	49080.00	11930.00	4908.00	16838.00	32242.00	37150.00
Motor Bike(Hero)	10 Yrs	52695.00	-	-	52695.00	14467.00	5270.00	19737.00	32958.00	38228.00
Bajaj Blower	10 Yrs	3729.00	-	-	3729.00	63.00	373.00	436.00	3293.00	3,666.00
Computer & Printer	3 Yrs	34576.00	-	-	34576.00	2,621.00	11525.00	14146.00	20430.00	31,955.00
Kent Water RO	15 Yrs	14915.00	-	-	14915.00	170.00	994.00	1164.00	13751.00	14,745.00
Mixture Machine	12 Yrs	120000.00	-	-	120000.00	383.00	10000.00	10383.00	109617.00	119,617.00
Furniture & Fixtures	10 Yrs	89500.00	-	-	89500.00	3,629.00	8950.00	12579.00	76921.00	85,871.00
Laptop	03 Yrs	42610.00	-	-	42610.00	3,230.00	14203.00	17433.00	25177.00	39,380.00
Air Conditioner	15 Yrs	31000.00	-	-	31000.00	158.00	2067.00	2225.00	28775.00	30,842.00
Total (Rs.)		5670595.00	1560900.00	0.00	7231495.00	2552247.00	646296.00	3198543.00	4032952.00	3118348.00

Pawansu Buildcon India Pvt. Ltd.

Director
Builder Reg No.-BU/000473



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	Current Year Amount (Rs.) 31.03.2022	Previous Year Amount (Rs.) 31.03.2021
Schedule " J " : Long Term Loans and Advances		
Avdhesh kumar Singh	40000.00	540000.00
Rajendra kr Singh	800000.00	800000.00
Indu Devi Kashyap	1000000.00	1000000.00
Indu Singh	1900000.00	1900000.00
Jitendra Kumar	250000.00	250000.00
Shailesh Kumar	250000.00	250000.00
Smita Kumari	1500000.00	1500000.00
Amit Kumar	250000.00	-
Binod Singh	1100000.00	-
Pramod Kumar Singh	1100000.00	-
Pratik Kumar	500000.00	-
Rahul Singh	500000.00	-
Sumitra Devi	250000.00	-
Total	9440000.00	6240000.00
Schedule " K " : Current Investments		
Bank of Baroda (with Interest)	622486.00	592624.00
Total (Rs.)	622486.00	592624.00
Schedule "L " : Inventories		
Bricks	8728.92	7779.60
Cement	22333.32	14495.10
Sone- Sands	21864.35	4809.69
Stone chips	55273.61	27549.97
Samrat	137828.04	-
TMT Bar/Steel Rod	78043.62	157577.91
Evoque WH	64081.61	-
Flat in Hand	0.00	2425000.00
AAC Blocks	1435.18	-
Work in progress (Kailash Mansarovar, Patna)	46083863.94	9354363.94
Total	46473452.59	11991576.21
Schedule " M " : Trade receivables		
Outstanding Less than 06 months	-	400,000.00
Outstanding more than 06 Months	247,600.00	97,600.00
Total	247600.00	497600.00
Schedule " N " : Cash & Cash equivalent		
Cash in hand	272,324.00	152,568.00
Cash at Bank		
Bank of Baroda (OD Account)	-	2,475,735.94
Bank of Baroda RERA	7,578,872.00	98,997.00
State Bank of India	117,240.87	3,620,083.53
Total (Rs.)	7968436.87	6347384.47
Schedule " O " : Short term loans and advances		
Advance Income Tax	200,000.00	1750000.00
ChandraShekhar Singh	500,000.00	-
Hari Nandan Singh	51,000.00	-
Security Deposit (Rent)	30,000.00	-
TDS & TCS	18,067.82	9360.00
Barun Kumar	70,379.00	16670.00
Total	869446.82	1776030.00

fail Kumar

Rita Kumari



Pawansut Buildcon India Pvt. Ltd.
fail Kumar
Director
Builder Reg No.-BU/000473



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	Current Year Amount (Rs.) 31.03.2022	Previous Year Amount (Rs.) 31.03.2021
Schedule " P " :Revenue from operation		
Increase in WIP(Apartment construction work)	36729500.00	-
Sale on Flat	3000000.00	48041303.00
Total	39729500.00	48041303.00
Schedule " Q " : Other Income		
Cash Back For Diesel	1349.07	487.00
Interest on Bank FDR	29862.00	133105.00
GST Late fee Reversal	4800.00	0.00
Discount	14951.00	0.00
Booking Cancellation Receipt	0.00	10605.00
Total	50962.07	144197.00
Schedule " R " : Cost of Material and services		
Apartment Construction work expenses	24,963,186.61	-
Electric Expenses	-	397569.47
Cost of Flat Sold	2425000.00	32580991.17
Less, Closing Stock of Raw Material	389588.65	212212.27
Add, Opening Stock of Raw Material	212212.27	353225.00
GST on Material	3623950.80	32722003.90
Freight Charges	88845.50	-
Total	30923606.53	33119573.37
Schedule " S " : Employee's Remuneration and benefits		
Salaries & wages, Bonus	971270.00	798444.00
Employer's contribution to EPF	61440.00	81180.00
Employer's contribution to ESI	17160.00	23629.00
Total	1049870.00	903253.00
Schedule "T" : Depreciation and Amortisation of expenses		
Depreciation	646296.00	759863.00
Total	646296.00	759863.00
Schedule " U " : Other Expenses		
Salary to Accountant	60000.00	60000.00
Bank Charges	23079.77	90713.34
Electricity Expenses	72935.00	78227.00
Guest House Expense	258225.00	164000.00
Insurance charges	168708.00	152892.00
Interest on Loan	515,714.72	248619.38
Misc expenses	-	34700.00
Car Running Expenses	339669.64	192009.33
Office expenses	50931.00	75717.00
Office maintenance expenses	18000.00	-
Printing & Stationary	16525.00	39840.00
Legal Fee	-	54500.00
Professional charges	74840.00	74840.00
Rent	324000.00	298750.00
Repairs & Maintenance	175973.89	184488.00
ROC Expenses	4200.00	21700.00
Round off	18.17	11.30
Special Discount	-	20300.00
Travelling & Conveyance	48324.13	47458.00
GST Paid for Dhanbad	42110.00	498807.00
Tax Audit Fee	11800.00	11800.00
Total	2205054.32	2349372.35



Pawansut Buildcon India Pvt. Ltd.
Director
Builder Reg No.-BU/000473



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Schedule V: Significant Accounting Policies and Notes on Accounts:

Note 1: Corporate Information

CIN	:U45202JH2006PTC012613
Company Name	:PAWANSUT BUILDCON INDIA PRIVATE LIMITED
Type of Company	:Private
Category	:Company Limited by Shares
Sub-category	:Indian Non government Company
Nature of Business	: Real Estate developers & Contractors
Registered Office State	:Jharkhand
Place of Business	:Ranchi, Dhanbad and Patna

Note 2: Significant Accounting Policies:

a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The Financial Statements have been prepared on accrual basis under the historical cost convention except for the categories of fixed assets acquired before 1 April, 2011, that are carried at relevant amounts and in accordance with the Generally Accepted Accounting Principles(GAAP) in India. The company has presented financial statements as per format prescribed by Schedule II notified under the Companies Act 2013 issued by Ministry of Corporate Affairs except where otherwise stated the accounting policies are consistently applied.

b) FIXED ASSETS

Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses if any. The cost comprise purchase price , borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

c) DEPRECIATION ND AMORTISATION

Depreciation is calculated based on the useful life on an asset estimated by the management or as per Schedule II of the Companies Act 2013.

d) INCOME RECOGNITION:

Income and Expenses are accounted for on accrual basis.

e) EARNINGS PER SHARE

Basic earnings per share is computed by dividing the profit /(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average no. of equity shares outstanding during the year.

f) TAXES ON INCOME

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of The Income Tax Act 1961. Since there is no timing differences for the Reporting Period, the Company is not required to provide The Deferred Taxes in Books.

g) PROVISIONS, CONTINGENT LIABILITIES & CONTINGENT ASSETS

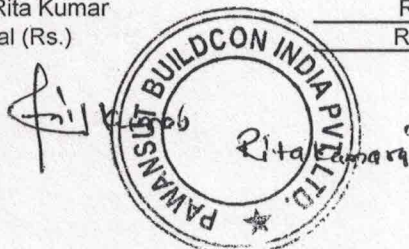
A provision is recognised when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

No provision made for contingent Liabilities during the relevant financial year.

Note 3: Notes on Accounts:

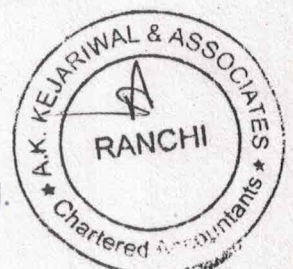
a) Company has obtained a loan of Rs. 11143991.00 from its directors during the financial year 2021-22

1) Anil Kumar	Rs. 9152791.00
2) Rita Kumar	Rs. 1991200.00
Total (Rs.)	Rs. 11143991.00



Pawansut Buildcon India Pvt. Ltd.

Director
Builder Reg No.-BU/000473



b) Previous year figures have been regrouped or re arranged where ever found necessary.

c) A total sum of Rs. 42,00,000.00 has been paid to both the Directors as their remunerations.

d) AS-18 Related Party Disclosure -

a) Remuneration to Directors

1) Anil Kumar	Rs. 2400000.00
2) Rita Kumar	Rs. 1800000.00
Total (Rs.)	<u>Rs. 4200000.00</u>

e) Auditors Remuneration- Auditors Remuneration including taxes as on 31.03.2022

-Audit Fees	50740.00
-Company Law matter and others	<u>56640.00</u>
Total	<u><u>107380.00</u></u>

Place: Ranchi

Date: 17/08/2022

For Pawansut Buildcon India Pvt Ltd.

Director

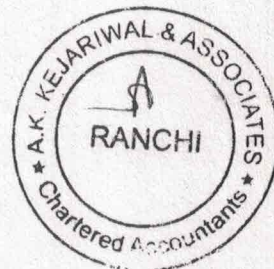
Director



In terms of our report of even date annexed.

For, A. K. KEJARIWAL & ASSOCIATES
Chartered Accountants

A. Kejariwal
(CA. ARUN KUMAR KEJARIWAL)
Partner (M. No. 075140)
Firm Regd No.:006370C



Pawansut Buildcon India Pvt. Ltd.

Anil Kumar
Director
Builder Reg No.-BU/000473