PAWANSUT BUILDCON INDIA PRIVATE LIMTED
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, 2020

			Current Year 31.03.2020	Previous Year 31.03.2019
I	**INCOME**			
	a)Revenue from operation	P	103884538.00	46971399.00
	b) Other Income	Q	36136.00	33633.00
	Total Revenue(a+b)	(I)	**103920674.00**	**47005032.00**
II	**Expenses**			
	Cost of Goods Traded	R	89918232.68	33582275.46
	Employee Remuneration & benefits	S	1041453.00	1020517.85
	Managerial remunaration		1680000.00	1680000.00
	Payment to auditors		50740.00	42000.00
	Depreciation and amortisation expenses	T	721442.00	684825.00
	Other expenses	U	3945603.66	4507578.41
	Total Expenses	(II)	**97357471.34**	**41517196.72**
	Net Profit before exceptional and extraordinary items and tax	(I)-(II)	6,563,202.66	5,487,835.28
	Exceptional & Extraordinary Items		-	-
	Profit before tax		6,563,202.66	5,487,835.28
	Tax Expense			
	(1) Current Tax		1,786,400.00	1,509,055.00
	(2) Deferred Tax		-	-
	Profit after Tax		4,776,802.66	3,978,780.28
	Earning Per Share		47.77	39.79
	Significant Accounting Polices	V		
	Notes on Accounts	W		

Place: Ranchi
Date:

In terms of our report of even date annexed.

For Pawansut Buildcon India Pvt Ltd.

Director

Director

For, A. K. KEJARIWAL & ASSOCIATES
Chartered Accountants

(CA. ARUN KUMAR KEJARIWAL)
Partner (M. No. 075140)
Firm Regd No.: 006370C
UDIN: 20075140AAAACV1553

PAWANSUT BUILDCON INDIA PVT. LTD.

Director
Builder Reg No.-BU/00047

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

CASH FLOW STATEMENT (INDIRECT METHOD) during the period ended on 31.03.2020

(Rs.)

	PARTICULARS		PERIOD ENDED 31st March,2020
A	**Cash Flows from Operating Activities**		
	Net Profit/ (Loss) before Taxation		6,563,202.66
	Add: Adjustments for		
	Interest Expense	712,957.00	
	Depreciation & Amortisation	721,442.00	1,434,399.00
	Less: Adjustments for		
	Preliminary Expenses	-	
	Interest Income	36,136.00	36,136.00
	Operating Profit/ (Loss) before Working Capital Changes		7,961,465.66
	Add: Adjustments for		
	Increase /(Decrease) in Short Term Borrowings	(16,942,915.75)	
	Increase /(Decrease) in Trade Payable	(1,039,807.61)	
	Increase /(Decrease) in Other Current Liabilites	(27,171.42)	
	Increase /(Decrease) in Short Term Provisions	277,345.00	(17,732,549.78)
	(Increase)/ Decrease in Current Investments	(33,429.00)	
	(Increase)/ Decrease in Inventories	22,014,868.12	
	(Increase)/ Decrease in Trade Receivables	744,569.00	
	(Increase)/ Decrease in Short-term loans and advances	(743,528.00)	21,982,480.12
	Cash Generated from Operations		12,211,396.00
	Less: Provision for Taxes		1,786,400.00
	Net Cash from Operating Activities (A)		**10,424,996.00**
B	**Cash Flows from Investing Activities**		
	Repayment of Long Term Borrowings	(600,000.00)	
	Long term loans and advances	(4,900,000.00)	
	Purchase of Fixed Assets	(208,200.00)	
	Interest Received	36,136.00	
			(5,672,064.00)

Pawansut Buildcon India Pvt. Ltd.
Anil Kumar
Director
Builder Reg No.-BU/00047

PAWANSUT BUILDCON INDIA PVT. LTD.
DIRECTOR

PAWANSUT BUILDCON INDIA PVT. LTD.

	Net Cash Flows from Investing Activites (B)		**(5,672,064.00)**
C	**Cash Flows from Financing Activities**		
	Interest on Loan	(712,957.00)	(712,957.00)
	Net Cash Flows from Financing Activites (C)		**(712,957.00)**
D	**Net Increase/ (Decrease) in Cash & Cash Equivalent (A)+(B)+(C)**		4,039,975.00
	Add: Opening Cash & Cash Equivalents		939,585.99
	Closing Cash & Cash Equivalents		**4,979,560.99**

Note: All figures in brackets represent outflows

For and on behalf of
A. K. KEJARIWAL AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn No. 006370C

(CA Arun Kumar Kejariwal)
Partner (M. No. 075140)
UDIN: 20075140AAAACY1553
Place: Ranchi
Date: 10/12/2020

A. K. KEJARIWAL & ASSOCIATES RANCHI Chartered Accountants

PAWANSUT BUILDCON INDIA PVT. LTD.

DIRECTOR

PAWANSUT Buildcon India Pvt.

Director
Builder Reg No.-BU/00047

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

Schedule "A" : Share Capital	**Current Year Amount (Rs.) 31.03.2020**	**Previous Year Amount (Rs.) 31.03.2019**
a) Authorised Capital (100000 Shares of Rs 10 each)	1000000.00	1000000.00
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, 2019			
No of Shares	100000.00	Nil	100000.00
(in Rupees)	1000000.00	Nil	1000000.00
Year ending 31st March, 2020			
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 2020		31st March, 2019	
		No of Shares	% holding	No of Shares	% holding
1	Anil Kumar	45000	45.00%	30000	30%
2	Ajay Kumar	0	0.00%	30000	30%
3	Rita Kumari	35000	35.00%	17500	17.50%
4	Priyambada Kumari	0	0.00%	17500	17.50%
5	Ansh Patel	10000	10.00%	0	0%
6	Ankita Kumar	5000	5.00%	0	0%
7	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	13674005.69		9695225.41	
Add, Current year	4776802.66	18450808.35	3978780.28	13674005.69
Total		**18680808.35**		**13904005.69**
Schedule " C " : Share Application Money Pending				
Shares Application money received		Nil		Nil
Total		**Nil**		**Nil**
Schedule " D " : Long term borrowings				
Bank of Baroda T/L		1700000.00		2300000.00
Total		**1700000.00**		**2300000.00**
Schedule " E " : Short Term Borrowings				
Bank of Baroda (OD-018)		-		4670242.75
Advance for Flat Booking		11002850.00		23289513.00
Barun Kumar		13990.00		-
Total		**11016840.00**		**27959755.75**

Anil Kumar

PAWANSUT BUILDCON INDIA PVT. LTD.

Rita Kumari

A. K. KEJARIWAL & ASSOCIATES
RANCHI
Chartered Accountants

Pawansut Buildcon India Pvt. Ltd.
Anil Kumar
Director
Builder Reg No.-BU/00047

PAWANSUT BUILDCON INDIA PRIVATE LIMTED
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SECTOR -2, SIDE - V, HEC, DHURWA
RANCHI, JHARKHAND

	Current Year Amount (Rs.) 31.03.2020	Previous Year Amount (Rs.) 31.03.2019
Schedule " F " : Trade Payable		
3D Infra	-	77737.00
Anjani Engineer	(115,800.00)	(100,000.00)
Arun Engineering Works	-	3319.00
Bhawani Ferrous Pvt Ltd	-	(13,946.00)
Pawansut Enterprises	(1,265,473.00)	-
BLVS Consultancy Services LLP	39000.00	9000.00
Builders Place	150926.00	108375.00
Aditya Enterprises	127343.60	-
Ganpati Electricals	(418,489.60)	(183,720.00)
General Trading Company	-	6161.00
Jagdeep Agarwala (Stone & Chips), Dhanbad	83626.86	89231.14
Jai Jalaram Saw Mills,	225561.00	-
Lakshya Enterprises	34412.00	4556.00
Maa Sharda Furnitures	143553.93	200999.00
Marble Centre	100837.00	105640.00
Neelam Harware Dhanbad	20076.00	19144.00
Ozone Logistics Pvt Ltd (Iron Supplier)	23725.35	(3,311.39)
Poddar Digital	3520.00	15000.00
Om steel Corporation	37466.00	-
Shree Shakti Industries (Brikcs) Dhanbad	369384.50	17992.50
Saswat Multi com	(163,300.00)	-
Swastik Aluminium	(80,000.00)	-
Total	**-683630.36**	**356177.25**
Schedule " G " : Other Current Liabilities		
Audit fee payable	86740.00	36000.00
GST Audit fee payable	40320.00	12000.00
EPF Payable	47805.00	14709.00
ESI Payable	28531.00	20336.00
Professional fee Payable	22820.00	14000.00
ROC filing fee payable	1200.00	800.00
Rent Payable	76250.00	(13,750.00)
Labour & wages payable	-	150000.00
GST Payable	105183.00	201925.42
TDS Payable	168000.00	168000.00
Total	**576849.00**	**604020.42**
Schedule " H " : Short term Provisions		
Provision for Income tax	1786400.00	1509055.00
Total	**1786400.00**	**1509055.00**

Pawansut Buildcon India Pvt.
Director
Builder Reg No.-BU/00047

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SECTOR -2, SIDE - V, HEC, DHURWA
RANCHI, JHARKHAND

Schedule " I " : Fixed Assets and Depreciation for the ended on 31.03.2020

Particulars of Assets	Useful life	Gross Block				Depreciation			Net Block	
		Op. Bal	Purchased during the	Sold during the year	Total	Up to 01.04.2019	During the year	Total Amount	as on 31.03.2020	as on 31.3.2019
Aqua water Purifier	15 Yrs	14990.00	0.00	0.00	14990.00	9038.00	743.00	9781.00	5209.00	5952.00
Electrical Equipt.	10 Yrs	17550.00	0.00	0.00	17550.00	17549.00	1.00	17550.00	0.00	1.00
Computer	03 Yrs	19500.00	0.00	0.00	19500.00	19500.00	0.00	19500.00	0.00	0.00
Furniture & Fixtures	10 Yrs	326039.00	0.00	0.00	326039.00	233701.00	23057.00	256758.00	69281.00	92338.00
Computer Acess.	03 Yrs	16000.00	0.00	0.00	16000.00	16000.00	0.00	16000.00	0.00	0.00
Air Conditioner	15 Yrs	105600.00	0.00	0.00	105600.00	48326.00	6361.00	54687.00	50913.00	57274.00
Drum Mixer & Rider	12 Yrs	1076000.00	0.00	0.00	1076000.00	908264.00	83917.00	992181.00	83819.00	167736.00
Motor Bike	10 Yrs	44500.00	0.00	0.00	44500.00	36920.00	3791.00	40711.00	3789.00	7580.00
CC-TV	15 Yrs	31000.00	0.00	0.00	31000.00	19563.00	1633.00	21196.00	9804.00	11437.00
Invertor & Battery	10 Yrs	16900.00	0.00	0.00	16900.00	13602.00	1651.00	15253.00	1647.00	3298.00
Battery	10 Yrs	0.00	18200.00	0.00	18200.00	0.00	1641.00	1641.00	16559.00	0.00
Laptop	03 Yrs	37500.00	0.00	0.00	37500.00	37500.00	0.00	37500.00	0.00	0.00
Laptop	03 Yrs	0.00	190000.00	0.00	190000.00	0.00	39623.00	39623.00	150377.00	0.00
LED TV	15 Yrs	68900.00	0.00	0.00	68900.00	43253.00	3664.00	46917.00	21983.00	25647.00
Micra XV CVT CAR	08 Yrs	728258.00	0.00	0.00	728258.00	374535.00	88430.00	462965.00	265293.00	353723.00
Vibrator Machine	15 yrs	20908.00	0.00	0.00	20908.00	3661.00	1395.00	5056.00	15852.00	17247.00
Computer	3 yrs	20000.00	0.00	0.00	20000.00	17569.00	2431.00	20000.00	0.00	2431.00
Skoda- Kodiaq Car	10 yrs	3636476.00	0.00	0.00	3636476.00	510602.00	454560.00	965162.00	2671314.00	3125874.00
Diesel Engine	10 yrs	49080.00	0.00	0.00	49080.00	5382.00	3274.00	8656.00	40424.00	43698.00
Motor Bike(Hero)	10 Yrs	52695.00	0.00	0.00	52695.00	3927.00	5270.00	9197.00	43498.00	48768.00
Total (Rs.)		6281896.00	208200.00	0.00	6490096.00	2318892.00	721442.00	3040334.00	3449762.00	3963004.00

Pawansut Buildcon India Pvt. Ltd.
Director
Builder Reg No.-BU/00047

Anil Kumar

PAWANSUT BUILDCON INDIA PVT. LTD.

Rita Kumari

A.K. KEJARIWAL & ASSOCIATES
RANCHI
Chartered Accountants

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

		Current Year Amount (Rs.) 31.03.2020		Previous Year Amount (Rs.) 31.03.2019
Schedule " P " :Revenue from operation				
Increase in WIP(Apartment construction work)		36605157.00		24854079.00
Sale on Flat		67279381.00		22117320.00
Total		**103884538.00**		**46971399.00**
Schedule " Q " : Other Income				
Interest on Bank FDR		36136.00		33633.00
Total		**36136.00**		**33633.00**
Schedule " R " : Cost of Material and services				
Apartment Construction work expenses		28169580.17		24141384.21
Cost of Flat Sold	61095646.39		9698856.00	
Less, Closing Stock of Raw Material	353225.00		984079.12	
Add, Opening Stock of Raw Material	984079.12	61726500.51	512322.37	9227099.25
Freight Charges		22152.00		213792.00
Total		**89918232.68**		**33582275.46**
Schedule " S " : Employee's Remuneration and benefits				
Salaries & wages, Bonus		921878.00		948673.85
Employer's contribution to EPF		95500.00		53277.00
Employer's contribution to ESI		24075.00		18567.00
Total		**1041453.00**		**1020517.85**
Schedule "T" : Depreciation and Amortisation of expenses				
Depreciation		721442.00		684825.00
Total		**721442.00**		**684825.00**
Schedule " U " : Other Expenses				
Accounting charges		30000.00		22000.00
Advertisement exp		-		25000.00
Bank Charges		115024.95		162268.46
Electricity Expenses		72850.00		18560.00
EPF & ESI filing charges		-		12000.00
Guest House Expense		54000.00		50000.00
Insurance charges		159889.00		141738.00
Interest on Loan		712957.00		956646.00
Misc expenses		62290.00		10554.00
Municipal Corporation Dhanbad		-		127482.00
Office expenses		46700.42		12687.00
Printing & Stationary		32290.00		6515.00
PF Demand		-		81214.00
Professional charges		79928.00		38000.00
Registration Charges(RERA)		123872.00		-
Rent		369000.00		369000.00
Repairs & Maintenance		157709.62		-
ROC Expenses		11400.00		1800.00
Round off		47.83		15.95
Special Discount		811193.00		2399023.00
Telephone expenses		9600.00		7200.00
Travelling & Conveyance		112709.00		65875.00
VAT Audit/GST Audit Fees		28320.00		-
Vehicle Running expenses		345541.26		-
GST Paid for Dhanbad		610281.58		-
Total		**3945603.66**		**4507578.41**

Rita Kumari

Pawansut Buildcon India Pvt. Ltd.

Director
Builder Reg No.-BU/00047

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

Schedule V: Significant Accounting Policies and Notes on Accounts:

Note 1: Corporate Information

CIN	:U45202JH2006PTC012613
Company Name	:PAWANSUT BUILDCON INDIA PRIVATE LIMTED
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 impairement 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 earnigs 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 detemined 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 Deffered 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 resouces 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 relevent financial year.

Note 3: Notes on Accounts:
a) Previous year figures have been regrouped or re arranged where ever found necessary.

PAWANSUT BUILDCON INDIA PVT. LTD.

Rita Kumari

Pawansut Buildcon India Pvt. Ltd.

Director

Builder Reg No.-BU/00047

K.P. KEJARIWAL & ASSOCIATES
RANCHI
Chartered Accountants

b) A total sum of Rs. 1680000/- has been paid to both the Directors as their remunerations.

c) AS-18 Related Party Disclosure -

a) Remuneration to Directors

1) Anil Kumar	Rs. 960000.00
2) Rita Kumar	Rs. 720000.00
Total (Rs.)	Rs. 1680000.00

d) Auditors Remuneration- Auditors Remuneration including taxes as on 31.03.2020

-Audit Fees	50340.00
-Company Law matter and others	0.00
Total	50340.00

Place: Ranchi
Date:

In terms of our report of even date annexed.

For, A. K. KEJARIWAL & ASSOCIATES
Chartered Accountants

(CA. ARUN KUMAR KEJARIWAL)
Partner (M. No. 075140)
Firm Regd No.:006370C
UDIN :- 20075140AAAACV1553

For Pawansut Buildcon India Pvt Ltd.

Director

Director

PAWANSUT BUILDCON INDIA PVT. LTD.

A. K. KEJARIWAL & ASSOCIATES
RANCHI
Chartered Accountants

Pawansut Buildcon India Pvt. Ltd.
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PAWANSUT BUILDCON INDIA PRIVATE LIMTED
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SECTOR -2, SIDE - V, HEC, DHURWA
RANCHI, JHARKHAND

		Current Year Amount (Rs.) 31.03.2020		Previous Year Amount (Rs.) 31.03.2019
Schedule " J " : Long Term Loans and Advances				
Retention amount with L & T		99535.00		99535.00
Avdhesh kumar Singh		540000.00		540000.00
Rajendra kr Singh		800000.00		800000.00
Indu Devi Kashyap		1000000		-
Indu Singh		1900000		-
Jitendra Kumar		250000		-
Shailesh Kumar		250000		-
Smita Kumari		1500000		-
Total		6339535.00		1439535.00
Schedule " K " : Current Investments				
Bank of Baroda (with Interest)		562633.00		529204.00
Total (Rs.)		562633.00		529204.00
Schedule "L " : Inventories				
Bricks		-		201601.29
Cement		59876.05		106581.59
Sone- Sands		-		4209.68
Stone chips		2696.48		23766.20
TMT Bar/Steel Rod		-		185877.37
Iron		107333.69		462042.99
Flat in Hand		-		3150000.00
Flyash Bricks		183318.78		-
Work in progress (Pearls Tower, DNB)		13850006.00		32771020.00
Work in progress (Kailash Mansarovar, Patna)		687000.00		-
Total		**14890231.00**		**36905099.12**
Schedule " M " : Trade receivables				
Outstanding Less than 06 months		1,417,800.00		838,621.00
Outstanding more than 06 Months		-		1,323,748.00
Total		**1417800.00**		**2162369.00**
Schedule " N " : Cash & Cash equivalent				
Cash in hand		1034387.00		42156.00
Cash at Bank				
Axis Bank	-		-	
Bank of Baroda (OD Account)		1257018.35		
State Bank of India	2688155.64	2688155.64	897429.99	897429.99
Total (Rs.)		**4979560.99**		**939585.99**
Schedule " O " : Short term loans and advances				
Amit Kr Pandey		-		3108.00
Advance Income Tax		1700000.00		1450000.00
Nexgen Construction		500000.00		-
TDS(FY 2008-09)		122629.00		122629.00
TDS(FY 2010-11)		65737.00		65737.00
TDS(FY 2011-12)		21411.00		21411.00
TDS(FY 2012-13)		19720.00		19720.00
TDS(FY 2013-14)		8248.00		8248.00
TDS (FY 2018-19)		-		3364.00
Total		2437745.00		1694217.00

PAWANSUT BUILDCON INDIA PVT. LTD.

KEJARIWAL & ASSOCIATES RANCHI

Kumar

Pawansut Buildcon India Pvt. Ltd.
Director
Builder Reg No.-BU/00047

PAWANSUT BUILDCON INDIA PRIVATE LIMTED
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, 2023

			Current Year 31.03.2023	Previous Year 31.03.2022
I	**INCOME**			
	a)Revenue from operation	P	67411232.00	39729500.00
	b) Other Income	Q	275483.63	50962.07
	Total Revenue(a+b)	(I)	**67686715.63**	**39780462.07**
II	**Expenses**			
	Cost of Goods Traded	R	55273427.48	30923606.53
	Employee Remuneration & benefits	S	1269087.50	1049870.00
	Managerial remunaration		4200000.00	4200000.00
	Payment to auditors		50740.00	50740.00
	Depreciation and amortisation expenses	T	747300.00	646296.00
	Other expenses	U	2781105.62	2205054.32
	Total Expenses	(II)	**64321660.60**	**39075566.85**
	Net Profit before exceptional and extraordinary items and tax	(I)-(II)	3365055.03	704895.22
	Exceptional & Extraordinary Items		-	-
	Profit before tax		3365055.03	704895.22
	Tax Expense			
	(1) Current Tax		916596.00	198635.00
	(2) Deferred Tax		-	-
	Profit after Tax		2448459.03	506260.22
	Earning Per Share		24.48	5.06
	Significant Accounting Polices & Notes on Accounts	V		

Place: Ranchi
Date: 14/07/2023

In terms of our report of even date annexed.

For, A. K. KEJARIWAL & ASSOCIATES

Chartered Accountants

(CA. ARUN KUMAR KEJARIWAL)
Partner (M. No. 075140)
Firm Regd No.: 006370C
UDIN: 23075140BGXIFH6997

For Pawansut Buildcon India Pvt Ltd.

Director

Director

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

A.K. KEJARIWAL & ASSOCIATES RANCHI Chartered Accountants

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

Schedule "A" : Share Capital	Current Year Amount (Rs.) 31.03.2023	Previous Year Amount (Rs.) 31.03.2022
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, 2022				
No of Shares	100000.00		Nil	100000.00
(in Rupees)	1000000.00		Nil	1000000.00
Year ending 31st March, 2023				
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 2023		31st March, 2022	
		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	23272158.85		22765898.63	
Add, Current year	2448459.03	25720617.88	506260.22	23272158.85
Total		**25950617.88**		**23502158.85**

Schedule " C " : Long term borrowings				
Bank of Baroda T/L				
Skoda Car Loan	27961.00		627961.00	
Car Loan -2126	1266191.00		1410000.00	
Covid Loan A/c-900	975590.00	2269742.00	832256.64	2870217.64
Total		**2269742.00**		**2870217.64**

Schedule " D " : Short Term Borrowings				
Bank of Baroda (OD-018)		2638053.47		4737279.84
Advance for Flat Booking		0.00		23606318.00
Total		**2638053.47**		**28343597.84**

A.K. KEJARIWAL & ASSOCIATES * Chartered Accountants * RANCHI

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

PAWANSUT BUILDCON INDIA PVT. LTD.

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

	Current Year Amount (Rs.) 31.03.2023	Previous Year Amount (Rs.) 31.03.2022
Schedule " E " : Trade Payable		
Pawansut Enterprises	818,449.00	(661,521.00)
Imperial Autowheels Pvt. Ltd.	(100,000.00)	-
Aditya Enterprises	-	127,343.60
K & S Design Lab Arch & Planner	17,000.00	-
Nuvoco Vistas Corp Ltd.	-	116,465.03
Marble Bihar Tiles	-	143,254.00
Colour World	22,553.00	-
Sri Rolex Agency	185,117.00	78,690.00
Himalaya Cement Store	237,131.32	289,157.32
Vikram Enterprises	-	500,000.00
Shambhavi Traders	-	(212,220.00)
Maa Durga Enterprises	-	343,928.00
Total	**1180250.32**	**725096.95**
Schedule " F " : Other Current Liabilities		
Audit fee payable	50,740.00	62540.00
A.K. Kejariwal & Associates	-	107380.00
EPF Payable	11,250.00	26100.00
ESI Payable	10,681.50	26729.00
Professional fee Payable	37,760.00	23600.00
ROC filing fee payable	1,200.00	1200.00
Guest House (Ranchi)Rent Payable	-	(18,000.00)
GST Payable	371,776.00	752,828.00
TDS Payable	826,800.00	826,800.00
Salary Payable	387,726.00	39,500.00
Ranchi Guest House Maintenance Payable	14,000.00	-
Office Maintenance Payable	1,500.00	3,000.00
Office Rent (Patna) Payable	51,000.00	4,000.00
Office Rent (Ranchi) Payable	-	15,000.00
Tax Audit Fee Payable	11,800.00	-
Anil Kumar	13,519,791.00	9152791.00
Rita Kumari (Director)	4,781,400.00	1991200.00
Total	**20077424.50**	**13014668.00**
Schedule " G " : Short term Provisions		
Provision for Income tax	916596.00	198635.00
Total	**916596.00**	**198635.00**

PAWANSUT BUILDCON INDIA PVT. LTD.

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A.K. KEJARIWAL & ASSOCIATES ★ RANCHI ★ Chartered Accountants ★

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

PAWANSUT BUILDCON INDIA PRIVATE LIMTED
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SECTOR -2, SIDE - V, HEC, DHURWA
RANCHI, JHARKHAND

Schedule " H" : Fixed Assets and Depreciation for the ended on 31.03.2023

Particulars of Assets	Useful life	Gross Block				Depreciation			Net Block	
		Op. Bal	Purchased during the	Sold during the year	Total	Up to 01.04.2022	During the year	Total Amount	as on 31.03.2023	as on 31.3.2022
Aqua water Purifier	15 Yrs	14990.00	-	-	14990.00	11523.00	999.00	12522.00	2468.00	3467.00
Furniture & Fixtures	10 Yrs	326039.00	-	-	326039.00	312419.00	8950.00	321369.00	4670.00	13620.00
Air Conditioner	15 Yrs	105600.00	-	-	105600.00	68088.00	7040.00	75128.00	30472.00	37512.00
Motor Bike Shine	10 Yrs	92119.00	-	-	92119.00	16026.00	9212.00	25238.00	66881.00	76093.00
CC-TV	15 Yrs	31000.00	-	-	31000.00	24896.00	2067.00	26963.00	4037.00	6104.00
Battery	10 Yrs	18200.00	-	-	18200.00	5281.00	1820.00	7101.00	11099.00	12919.00
Laptop	03 Yrs	190000.00	-	-	190000.00	166289.00	23711.00	190000.00	0.00	23711.00
LED TV	15 Yrs	68900.00	-	-	68900.00	55175.00	4594.00	59769.00	9131.00	13725.00
Micra XV CVT CAR	08 Yrs	728258.00	-	-	728258.00	642427.00	85831.00	728258.00	0.00	85831.00
Vibrator Machine	15 yrs	20908.00	-	-	20908.00	7845.00	1394.00	9239.00	11669.00	13063.00
Skoda- Kodiaq Car	10 yrs	3636476.00	-	-	3636476.00	1783370.00	363648.00	2147018.00	1489458.00	1853106.00
SVA Skoda Car	10 yrs	1560900.00	-	-	1560900.00	10263.00	156090.00	166353.00	1394547.00	1550637.00
Diesel Engine	10 yrs	49080.00	-	-	49080.00	16838.00	4908.00	21746.00	27334.00	32242.00
Motor Bike(Hero)	10 Yrs	52695.00	-	-	52695.00	19737.00	5270.00	25007.00	27688.00	32958.00
Bajaj Blower	10 Yrs	3729.00	-	-	3729.00	436.00	373.00	809.00	2920.00	3293.00
Computer & Printer	3 Yrs	34576.00	-	-	34576.00	14146.00	11525.00	25671.00	8905.00	20430.00
Kent Water RO	15 Yrs	14915.00	-	-	14915.00	1164.00	994.00	2158.00	12757.00	13751.00
Mixture Machine	12 Yrs	120000.00	-	-	120000.00	10383.00	10000.00	20383.00	99617.00	109617.00
Furniture & Fixtures	10 Yrs	89500.00	-	-	89500.00	12579.00	32604.00	45183.00	44317.00	76921.00
Laptop	03 Yrs	42610.00	-	-	42610.00	17433.00	14203.00	31636.00	10974.00	25177.00
Air Conditioner	15 Yrs	31000.00	-	-	31000.00	2225.00	2067.00	4292.00	26708.00	28775.00
Total (Rs.)		**7231495.00**	**0.00**	**0.00**	**7231495.00**	**3198543.00**	**747300.00**	**3945843.00**	**3285652.00**	**4032952.00**

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

PAWANSUT BUILDCON INDIA PVT. LTD.

A.K. KEJARIWAL & ASSOCIATES
RANCHI
Chartered Accountants

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

	Current Year Amount (Rs.) 31.03.2023		Previous Year Amount (Rs.) 31.03.2022	
Schedule " I " : Long Term Loans and Advances				
Avdhesh kumar Singh	-		40,000.00	
Rajendra kr Singh	800,000.00		800,000.00	
Chandra Shekhar Singh	500,000.00		-	
Hari Nandan Singh	51,000.00		-	
Rishabh Kumar Prasad	17,100,000.00		-	
Indu Devi Kashyap	-		1,000,000.00	
Indu Singh	-		1,900,000.00	
Jitendra Kumar	250,000.00		250,000.00	
Shailesh Kumar	250,000.00		250,000.00	
Smita Kumari	-		1,500,000.00	
Amit Kumar	250,000.00		250,000.00	
Binod Singh	1,100,000.00		1,100,000.00	
Pramod Kumar Singh	1,100,000.00		1,100,000.00	
Pratik Kumar	500,000.00		500,000.00	
Rahul Singh	500,000.00		500,000.00	
Sumitra Devi	250,000.00		250,000.00	
Total	**22651000.00**		**9440000.00**	
Schedule " J " : Current Investments				
Bank of Baroda (with Interest)	654161.00		622486.00	
Total (Rs.)	**654161.00**		**622486.00**	
Schedule "K " : Inventories				
Bricks	-		8,728.92	
Cement	-		22,333.32	
Sone- Sands	-		21,864.35	
Stone chips	-		55,273.61	
Samrat	-		137,828.04	
TMT Bar/Steel Rod	-		78,043.62	
Evoque WH	-		64,081.61	
Flat in Hand	13,500,000.00		-	
Apartment Construction Work(Ranchi)	1,250,900.00		-	
AAC Blocks	-		1,435.18	
Work in progress (Kailash Mansarovar, Patna)	-		46,083,863.94	
Total	**14750900.00**		**46473452.59**	
Schedule " L " : Trade receivables				
Outstanding Less than 06 months	-		-	
Outstanding more than 06 Months	-		247,600.00	
Total	**0.00**		**247600.00**	
Schedule " M " : Cash & Cash equivalent				
Cash in hand	4,114,998.00		272,324.00	
Cash at Bank				
Bank of Baroda (OD Account)	-		-	
Bank of Baroda RERA	6,590,034.41		7,578,872.00	
State Bank of India	38,293.76	6,628,328.17	117,240.87	7,696,112.87
Total (Rs.)		**10743326.17**		**7968436.87**

PAWANSUT BUILDCON INDIA PVT. LTD.

PAWANSUT BUILDCON INDIA PVT. LTD. Rita Kapoor

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

A.K. KEJARIWAL & ASSOCIATES ★ RANCHI ★ Chartered Accountants

Schedule " N " : Short term loans and advances

ChandraShekhar Singh	-	500,000.00
Hari Nandan Singh	-	51,000.00
Security Deposit (Rent)	36,000.00	30,000.00
Security Deposit (Guest House Ranchi)	30,000.00	-
Barun Kumar	9,023.00	70,379.00
Total	**75023.00**	**651379.00**

Schedule " O" : Other Current Assets

Advance Income Tax	1,500,000.00	200,000.00
TDS & TCS	268,192.00	18,067.82
Income Tax Refundable	19,430.00	-
Tender Fee receivable	85,000.00	-
Total	**1872622.00**	**218067.82**

PAWANSUT BUILDCON INDIA PVT. LTD.

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A.K. KEJARIWAL & ASSOCIATES
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Pawansut Buildcon India Pvt. Ltd.

Director

Builder Reg No.-BU/000473

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

				Current Year Amount (Rs.) 31.03.2023		Previous Year Amount (Rs.) 31.03.2022
Schedule " P " :Revenue from operation						
Increase in WIP(Apartment construction work)				-		36,729,500.00
Sale on Flat				67,411,232.00		3000000.00
Total				**67411232.00**		**39729500.00**
Schedule " Q " : Other Income						
Cash Back For Diesel				-		1,349.07
Interest on Bank FDR				31,675.00		29,862.00
GST Late fee Reversal				-		4,800.00
Discount				243,808.63		14,951.00
Booking Cancellation Receipt				-		-
Total				**275483.63**		**50962.07**
Schedule " R " : Cost of Material and services						
Apartment Construction work expenses				20,445,052.07		24,963,186.61
Electric Expenses				-		
Cost of Flat Sold	32583863.94		2425000.00			
Less, Closing Stock of Raw Material	-		389588.65			
Add, Opening Stock of Raw Material	389588.65	32973452.59	212212.27			2247623.62
GST on Material		1838215.82				3623950.80
Freight Charges		16707.00				88845.50
Total		**55273427.48**				**30923606.53**
Schedule " S " : Employee's Remuneration and benefits						
Salaries & wages, Bonus		1219774.50				971270.00
Employer's contribution to EPF		39075.00				61440.00
Employer's contribution to ESI		10238.00				17160.00
Total		**1269087.50**				**1049870.00**
Schedule "T" : Depreciation and Amortisation of expenses						
Depreciation		747300.00				646296.00
Total		**747300.00**				**646296.00**
Schedule " U " : Other Expenses						
Salary to Accountant		-				60,000.00
Bank Charges		43,361.53				23,079.77
Business Promotion Expenses		69,860.00				-
Electricity Expenses		58,230.00				72,935.00
Guest House Expense		254,000.00				258,225.00
Insurance charges		200,127.00				168,708.00
Interest on Loan		669,149.00				515,714.72
Mobile & Internet		9,600.00				-
Car Running Expenses		257,764.58				339,669.64
Office expenses		49,600.00				50,931.00
Office maintenance expenses		18,000.00				18,000.00
Printing & Stationary		44,760.00				16,525.00
Professional charges		127,620.00				74,840.00
Rent		384,000.00				324,000.00
Repairs & Maintenance		353,127.69				175,973.89
ROC Expenses		1,200.00				4,200.00
Round off		12.82				18.17
Travelling & Conveyance		226,608.00				48,324.13
GST Paid for Dhanbad		-				42,110.00
Tender Expenses		2,285.00				-
Tax Audit Fee		11,800.00				11,800.00
Total		**2781105.62**				**2205054.32**

PAWANSUT BUILDCON INDIA PVT. LTD.

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K. KEJARIWAL & ASSOCIATES RANCHI Chartered Accountants

Pawansut Buildcon India Pvt. Ltd.
Director
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C/O- SRI KEDAR PRASAD SINHA, QUARTER NO.CD/769.
SECTOR -2, SIDE - V, HEC, DHURWA
RANCHI, JHARKHAND

Schedule V: Significant Accounting Policies and Notes on Accounts:

Note 1: Corporate Information

CIN	:U45202JH2006PTC012613
Company Name	:PAWANSUT BUILDCON INDIA PRIVATE LIMTED
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 impairement 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 earnigs 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 detemined 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 Deffered 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 resouces 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 relevent financial year.

Note 3: Notes on Accounts:

a) Company has obtained a loan of Rs. 7157200.00 from its directors during the financial year 2022-23

1) Anil Kumar	Rs. 4367000.00
2) Rita Kumar	Rs. 2790200.00
Total (Rs.)	Rs. 7157200.00

PAWANSUT BUILDCON INDIA PVT. LTD.

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

A.K. AGARIWAL & ASSOCIATES
RANCHI
Chartered Accountants

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.)	Rs. 4200000.00

e) Auditors Remuneration- Auditors Remuneration including taxes as on 31.03.2023

-Audit Fees	62540.00
-Company Law matter and others	37760.00
Total	100300.00

Place: Ranchi
Date: 14/07/2023

In terms of our report of even date annexed.

For, A. K. KEJARIWAL & ASSOCIATES
Chartered Accountants

(CA. ARUN KUMAR KEJARIWAL)
Partner (M. No. 075140)
Firm Regd No.:006370C
UDIN: 23075140BGXIFH6997

For Pawansut Buildcon India Pvt Ltd.

Director

Director

PAWANSUT BUILDCON INDIA PVT. LTD.

PAWANSUT BUILDCON INDIA PVT. LTD.

A.K. KEJARIWAL & ASSOCIATES
RANCHI
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