

MUSKAN CONSTRUCTIONS PVT. LTD.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Note	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
I. Revenue from operations	1	10,01,50,832.00	3,23,71,453.00
II. Other income	2	25,99,646.80	52,08,893.65
III. Total Revenue (I+II)		10,27,50,478.80	3,75,80,346.65
IV. Expenses:			
a. Cost of materials consumed	3	6,91,19,602.98	3,52,57,630.39
b. Work-in-progress and Stock-in-Trade	4	1,07,29,507.47	(1,26,31,645.78)
c. Employees benefits expense	5	12,33,639.00	12,06,544.00
d. Finance costs		14,71,705.00	4,11,528.00
e. Depreciation and amortization expense	E	78,265.02	62,137.33
f. Other expenses	6	32,81,604.08	41,74,095.54
Total Expenses		8,59,14,323.55	2,84,80,289.48
V. Profit before exceptional and extraordinary items and tax	(III-IV)	1,68,36,155.25	91,00,057.17
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax	(V-VI)	1,68,36,155.25	91,00,057.17
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII-VIII)	1,68,36,155.25	91,00,057.17
X. Tax expense: -			
a. Current Tax		44,85,708.00	20,28,135.00
b. Self Assessment Tax Paid [AY: 2020-21]		10,50,441.00	4,52,900.00
c. Self Assessment Tax Paid [AY: 2013-14]		-	895.00
d. Deferred Tax		43,486.00	56,621.00
XI. Profit (Loss) for the period from continuing operations	(IX-X)	1,12,56,520.25	65,61,506.17
XII. Profit/(Loss) for the period		1,12,56,520.25	65,61,506.17
XIII. Earning per equity share:			
a. Basic		1,443.14	841.22
b. Diluted		1,443.14	841.22

See accompanying notes to the financial statements.

For: **MUSKAN CONSTRUCTIONS PVT. LTD.**

Rajesh Kumar

[Managing Director]

Sanjay Kumar

[Director]

Certified in terms of our separate report of even date.



For: **S. SANNIGRAHI & CO.**

Chartered Accountants

Sanjay Kumar Chaurasia
[Sanjay Kumar Chaurasia, FCA]

PARTNER

Firm Reg. No.: 04995C

Mem. No.: 408810

UDIN: 22408810AAAAAD4946

Place: Patna

Date: 12.11.2021

MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the PROFIT & LOSS STATEMENT for the year ended on
31st March, 2021 and to be read in conjunction therewith

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Note - 1		
Details of Revenue From Operation		
(a) Sale of Project	7,96,01,500.00	2,66,66,430.00
(b) Other Operating Revenues:-		
Government Work Contract -		
(i) With Bihar Police Building Const. Corp	-	-
- BPBCC, Nathnagar	1,63,68,232.00	
- BPBCC, Talmier	41,81,100.00	57,05,023.00
	10,01,50,832.00	3,23,71,453.00
Note - 2		
Details of Other Income		
(a) Bank Interest Income	5,24,405.00	2,62,210.00
(b) Miscellaneous Income	1,77,741.80	53.93
(c) Interest Income on TDS Refund (A.Y 2013-14)	-	5,604.00
(d) Sundry Credits Written Off	-	11,91,025.72
(e) Rent Income from Shiv Raj Plaza, Gaya	18,97,500.00	37,50,000.00
	25,99,646.80	52,08,893.65
Note - 3		
Details of Project Expenses		
Govt. Work Contract (B.P.B.C.C) Nath Nagar		
Material Expenses	1,29,76,058.22	-
Project Expenses	56,28,141.25	1,86,04,199.47
Shailendra Regency, Bhagalpur		
Material Expenses	1,78,74,027.64	1,20,84,192.84
Project Expenses	1,09,83,895.04	2,88,57,922.68
Mrs Punam		
Material Expenses	49,570.27	-
Project Expenses	49,000.00	98,570.27
Pratima Regency		
Material Expenses	-	9,81,683.23
Project Expenses	-	22,73,821.41
Meena Residency		
Material Expenses	55,93,738.77	44,59,721.29
Project Expenses	37,56,182.70	93,49,921.47
Manju Lal Regency		
Material Expenses	-	-
Project Expenses	-	1,31,084.00
Laxhmi Narayan Plaza (Bodhgaya)		
Material Expenses	-	-
Project Expenses	-	10,42,300.00
Govt. Work Contract (B.P.B.C.C) Hajipur		
Material Expenses	-	30,20,000.48
Project Expenses	-	11,09,399.00
Abha Singh		
Material Expenses	20,99,905.91	1,46,975.46
Project Expenses	16,10,406.00	37,10,311.91
Govt. Work Contract (B.P.B.C.C) Telmer		
Material Expenses	59,96,887.68	-
Project Expenses	25,01,789.50	84,98,677.18
Mano Bala Regency (Project Cancelled)		
Material Expenses	-	-
Project Expenses	-	2,050.00
	6,91,19,602.98	3,52,57,630.39

For Muskan Constructions Pvt. Ltd

Rajesh Kumar

For Muskan Constructions Pvt. Ltd.

Sanjeev Kumar



MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the PROFIT & LOSS STATEMENT for the year ended on
31st March, 2021 and to be read in conjunction therewith

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Note - 4		
Details of Work-in-progress and Stock-in-Trade		
(a) Opening Stock	8,14,12,389.89	6,87,80,744.11
(b) Less: Closing Stock (Note - K of Balance Sheet)	7,06,82,882.42	8,14,12,389.89
	1,07,29,507.47	(1,26,31,645.78)
Note - 5		
Details of Employees benefits expense		
(a) Salaries and Wages and allowance	9,22,500.00	8,34,000.00
(b) Contribution to Provident Fund	1,52,081.00	1,50,480.00
(c) Staffs Welfare Expenses	11,169.00	28,300.00
(d) Incentive to Staff	2,200.00	75,500.00
(e) Ex-gratia Payments	76,845.00	69,472.00
(f) E.D.L.I A/c	7,056.00	5,496.00
(g) ESI Contribution	54,354.00	37,020.00
(h) P.F Admin charges	7,434.00	6,276.00
	12,33,639.00	12,06,544.00
Note - 6		
Details of Other Expenses		
(a) Payment to Auditors		
i) As Auditor -		
- Statutory Audit	35,400.00	35,400.00
ii) For Taxation Matters	29,500.00	29,500.00
iii) For Company law Matters	2,360.00	2,360.00
(b) Consultation Fee	1,30,346.00	65,754.00
(c) Power and fuel	13,076.00	19,584.00
(d) Repairs & Maintenance	1,08,625.92	26,740.65
(e) Insurance	62,555.00	53,081.00
(f) Travelling & Conveyance	1,57,404.00	48,387.00
(g) Office Rent	1,44,000.00	1,44,000.00
(h) Telephone Charges	1,130.00	1,005.00
(i) Printing & Stationery	52,589.69	48,172.66
(j) ROC Filing Fees	1,200.00	32,600.00
(k) Director Remuneration	7,30,000.00	15,00,000.00
(l) Interest /Penalty on Income Tax, TDS, P.F	917.00	28,958.00
(m) News Paper & Periodicals	7,084.00	4,903.00
(n) Bank Charges	46,994.47	19,986.91
(o) Allowances	6,59,854.00	4,35,472.00
(p) MD Remuneration	8,70,000.00	6,00,000.00
(q) Website Renewal Charges	4,200.00	4,200.00
(r) Labour Cess	-	57,051.00
(s) Royalty paid to BPBCC	-	45,250.00
(t) Postage & Stamp	-	100.00
(u) VAT/Service Tax	-	7,86,176.40
(v) GST Late Filing Fee	2,950.00	-
(w) Advance to suppliers written off	-	21,357.92
(x) E-Tendering Fee	10,000.00	40,000.00
(y) Court Fee REAT	5,000.00	-
(z) GST Rfnd	2,03,918.00	-
(za) Donation	2,500.00	-
(zb) Municipal Holding Tax (Shivraj plaza)	-	1,24,056.00
	32,81,604.08	41,74,095.54

For Muskan Constructions Pvt. Ltd

Rajesh Kumar
Managing Director



For Muskan Constructions Pvt. Ltd.

For Muskan
Director