MUSKAN CONSTRUCTIONS PVT. LTD.

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

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	142,098,258.00	100,150,832.00
II. Other income	2	6,175,594.19	2,599,646.80
III. Total Income (I+II)		**148,273,852.19**	**102,750,478.80**
IV. Expenses:			
a. Cost of materials consumed	3	98,749,785.99	69,119,602.98
b. Work-in-progress and Stock-in-Trade	4	28,620,292.42	10,729,507.47
c. Employees benefits expense	5	1,590,228.00	1,233,639.00
d. Finance costs		1,668,667.00	1,471,705.00
e. Depreciation and amortization expense	I	244,761.52	78,265.02
f. Other expenses	6	3,266,295.93	3,281,604.08
Total Expenses		**134,140,030.86**	**85,914,323.55**
V. Profit before exceptional and extraordinary items and tax	(III-IV)	14,133,821.33	16,836,155.25
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax	(V-VI)	**14,133,821.33**	**16,836,155.25**
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII-VIII)	14,133,821.33	16,836,155.25
X. Tax expense: -			
a. Current Tax		3,660,132.00	4,485,708.00
b. Self Assessment Tax Paid [AY: 2020-21]		-	1,050,441.00
c. Self Assessment Tax Paid [AY: 2021-22]		22,910.00	-
d Deferred Tax		(3,990.00)	43,486.00
XI. Profit (Loss) for the period from continuing operations	(IX-X)	10,454,769.33	11,256,520.25
XII. Profit/(Loss) for the period		10,454,769.33	11,256,520.25
XIII. Earning per equity share:			
a. Basic		809.82	871.92
b. Diluted		809.82	871.92

See accompanying notes to the financial statements.

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

Rajesh Kumar

[Managing Director]

Sanjeev Kumar

[Director]

Certified in terms of our separate report of even date.

FOR : S. SANNIGRAHI & CO.

Chartered Accountants

S. Sannigrahi & Co. PATNA F. Reg. No. 04995C Chartered Accountants

Manish Chaurasia

[CA Manish Kumar Chaurasia, FCA]

PARTNER

Firm Reg. No.: 04995C

Mem. No.: 408810

UDIN: **22408810AWEUMY2487**

Place : Patna

Date : 02.09.2022

MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the PROFIT & LOSS STATEMENT for the year ended on 31st March, 2022 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	71,556,528.00		79,601,500.00
(b) Other Operating Revenues -			
Governement Work Contract -			
(i) With Bihar Police Building Const. Corpn.	-		-
- BPBCC, Nathnagar	45,269,439.00		16,368,232.00
- BPBCC, Talmer	25,272,291.00		4,181,100.00
	-		-
		142,098,258.00	100,150,832.00
Note - 2			
Details of Other Income			
(a) Bank Interest Income	1,158,247.00		524,405.00
(b) Miscellaneous Income	92,591.21		177,741.80
(c) Sundry Creditors Written Off	1,179,755.98		-
(d) Sale of Car	156,250.00		-
(e) Rent Income from Shiv Raj Plaza, Gaya	3,588,750.00		1,897,500.00
		6,175,594.19	2,599,646.80
Note - 3			
Details of Project Expenses			
Govt. Work Contract (B.P.B.C.C) Nath Nagar			
Material Expenses	27,376,167.34		12,976,058.22
Project Expenses	12,754,830.40	40,130,997.74	5,628,141.25
Shailendra Regency, Bhagalpur			
Material Expenses	-		17,874,027.64
Project Expenses	-	-	10,983,895.04
Mrs. Punam			
Material Expenses	7,265,306.94		49,570.27
Project Expenses	3,518,985.00	10,784,291.94	49,000.00
Pratima Regency			
Material Expenses	-		-
Project Expenses	-	-	-
Meena Residency			
Material Expenses	8,134,104.96		5,593,738.77
Project Expenses	6,769,645.60	14,903,750.56	3,756,182.70
Laxhmi Narayan Plaza (Bodhgaya)			
Material Expenses	-		
Project Expenses	138,978.00	138,978.00	-
Abha Singh			
Material Expenses	2,859,339.43		2,099,905.91
Project Expenses	1,079,851.00	3,939,190.43	1,610,406.00
Govt. Work Contract (B.P.B.C.C) Telmer			
Material Expenses	14,998,472.81		5,996,887.68
Project Expenses	6,211,859.50	21,210,332.31	2,501,789.50
Mano Bala Regency			
Material Expenses	6,714,994.01		-
Project Expenses	927,251.00	7,642,245.01	-
		98,749,785.99	69,119,602.98

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

S. Sanmigrahi & Co. * Chartered Accountants * PATNA Reg. No. F. 04995C

For Muskan Constructions Pvt. Ltd

Director

MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the PROFIT & LOSS STATEMENT for the year ended on 31st March, 2022 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	70,682,882.42		81,412,389.89
(b) Less: Closing Stock (Note - K of Balance Sheet)	42,062,590.00		70,682,882.42
		28,620,292.42	10,729,507.47
Note - 5			
Details of Employees benefits expense			
(a) Salaries and Wages and allowance	1,227,000.00		922,500.00
(b) Contribution to Provident Fund	227,760.00		152,081.00
(c) Staff Welfare Expenses	19,675.00		11,169.00
(d) Incentive to Staff	25,685.00		2,200.00
(e) Ex-gratia Payments	-		76,845.00
(f) E.D.L.I A/c	9,490.00		7,056.00
(g) ESI Contribution	71,128.00		54,354.00
(h) P.F Admin charges	9,490.00		7,434.00
		1,590,228.00	1,233,639.00
Note - 6			
Details of Other Expenses			
(a) Payment to Auditors			
i) As Auditor -			
- Statutory Audit	47,200.00		35,400.00
ii) For Taxation Matters	35,400.00		29,500.00
iii) For Company law Matters	2,360.00		2,360.00
(b) Consultation Fee	154,350.00		130,346.00
(c) Power and fuel	29,498.00		13,076.00
(d) Repairs & Maintenance	32,702.74		108,625.92
(e) Insurance	36,895.00		62,555.00
(f) Travelling & Conveyance	33,208.00		157,404.00
(g) Office Rent	108,000.00		144,000.00
(h) Telephone Charges			1,130.00
(i) Printing & Stationery	69,165.95		52,589.69
(j) ROC Filing Fees	800.00		1,200.00
(k) Director Remuneration	755,000.00		730,000.00
(l) Interest /Penalty on Income Tax,TDS, P.F	914.00		917.00
(m) News Paper & Periodicals	8,532.00		7,084.00
(n) Bank Charges	28,460.34		46,994.47
(o) Allowances	898,535.00		659,854.00
(p) MD Remuneration	960,000.00		870,000.00
(q) Website Renewal Charges	-		4,200.00
(r) Postage & Stamp	543.00		-
(s) Legal Expenses	8,400.00		5,000.00
(t) GST Late Filling Fee	750.00		2,950.00
(u) Advance to suppliers written off	14,533.67		-
(v) E-Tendering Fee	10,000.00		10,000.00
(w) GST paid	-		203,918.00
(x) Donation	-		2,500.00
(y) Builders Renewal Fee	30,000.00		-
(z) Miscellaneous Exp	1,038.00		-
(za) Round Off	10.23		-
		3,266,295.93	3,281,604.08

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

S. Sannigrahi & Co. * PATNA F. Reg. No. 04995C * Chartered Accountants *

For Muskan Constructions Pvt. Ltd

Director