## MUSKAN CONSTRUCTIONS PVT. LTD.

### BALANCE SHEET AS ON 31ST MARCH 2022

| Particulars | Note | Figures as at the end of Current Reporting Period | Figures as at the end of Previous Reporting Period |
|---|---|---|---|
| **I. EQUITY AND LIABILITIES** | | | |
| **(1) Shareholders' Funds** | | | |
| (a) Capital | A | 1,291,000.00 | 1,291,000.00 |
| (b) Reserves and Surplus | B | 47,260,797.87 | 36,806,028.54 |
| (c) Money Received against share warrants | | - | - |
| **(2) Share Application Money Pending Allotment** | | - | - |
| **(3) Non-current liabilities** | | | |
| (a) Long Term Borrowings | C | 15,480,176.90 | 14,780,073.00 |
| (b) Other Long-term Liabilities | D | 2,391,666.00 | 2,391,666.00 |
| (b) Deferred Tax Liabilities | | 3.00 | 3,993.00 |
| **(4) Current Liabilities** | | | |
| (a) Short-Term Borrowings | E | 15,620,393.00 | 5,401,264.00 |
| (b) Trade Payables: | F | | |
| (i) Total outstanding dues of MSME | | 799,128.00 | 840,389.51 |
| (ii) Total outstanding dues of creditors other than MSME | | 2,816,686.30 | 2,329,138.63 |
| (b) Other Current Liabilities | G | 17,070,641.00 | 49,934,584.00 |
| (c) Short-Term Provisions | H | 14,190,160.00 | 15,439,298.00 |
| | **TOTAL** | **116,920,652.07** | **129,217,434.68** |
| **II. ASSETS** | | | |
| **(1) Non-current assets** | | | |
| (a) Property, Plant and Equipment | I | 1,453,861.32 | 1,564,309.58 |
| (b) Deferred tax assets (net) | | - | - |
| (c) Long-term loans and advances | J | 10,528,050.00 | 4,207,508.00 |
| (d) Other Non-Current Assets | K | 1,416,053.00 | 1,416,053.00 |
| **(2) Current assets** | | | |
| (a) Current Investments | | - | - |
| (b) Inventories | L | 42,062,590.00 | 70,682,882.42 |
| (c) Trade Receivables | M | 623,070.00 | 7,967,310.00 |
| (d) Cash and Cash Equivalents | N | 34,657,527.35 | 29,931,166.58 |
| (e) Short-Term loans and advances | O | 11,125,590.12 | 4,875,194.65 |
| (f) Other Current Assets | P | 15,053,910.28 | 8,573,010.45 |
| **Contingent Liabilities and Commitments** | | | |
| | **TOTAL** | **116,920,652.07** | **129,217,434.68** |

See accompanying notes to the financial statements.

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

Rajesh Kumar

[Managing Director]

[Director]

Place : Patna

Date : 02.09.2022

Certified in terms of our separate report of even date.

**FOR : S. SANNIGRAHI & CO.**

Chartered Accountants

[CA Manish Kumar Chaurasia,FCA]

PARTNER

Firm Reg. No.: 004995C

Mem. No.: 408810

UDIN: **22408810AWEUMY2487**

## MUSKAN CONSTRUCTIONS PVT. LTD.

**Note: Forming part of the BALANCE SHEET as 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 - A1** | | | |
| **Details of Share Capital** | | | |
| AUTHORISED SHARE CAPITAL | | | |
| 15,000 Equity Shares of Rs. 100/- Each | 1,500,000.00 | | 1,500,000.00 |
| ISSUED, SUBSCRIBED & PAID UP CAPITAL | | | |
| 12,910 Equity Shares of Rs. 100/- Each | 1,291,000.00 | | 1,291,000.00 |
| | | 1,291,000.00 | 1,291,000.00 |

**(a) Reconciliation of Number of Equity Shares Outstanding**

| | As at 31st March, 2022 | | As at 31st March, 2021 | |
|---|---|---|---|---|
| | No. of Shares | Amount | No. of Shares | Amount |
| As at Beginning of the Year | 12,910 | 1,291,000.00 | 12,910 | 1,291,000.00 |
| Add: Issued During the Year | - | - | - | - |
| As at End of the Year | 12,910 | 1,291,000.00 | 12,910 | 1,291,000.00 |

The Company has only one class of equity shares having a par value of Rs. 100 per share. Each Shareholder is eligible for one vote per share.

**(b) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company**

| Name of the Shareholder | As at 31st March, 2022 | | As at 31st March, 2021 | |
|---|---|---|---|---|
| | No. of Share held | % of Holding | No. of Share held | % of Holding |
| Arjun Prasad Sinha | - | - | 2800 | 21.69 |
| Sanjeev Kumar | 3950 | 30.60 | 3950 | 30.60 |
| Ravi Ranjan | - | - | 2850 | 22.08 |
| Rajesh Kumar | 8960 | 69.40 | 3310 | 25.64 |
| | 12,910.00 | 100.00 | 12,910.00 | 100.00 |

**Note - A2**

**Shares held by Promoter**

| Sr No. | Promotor's Name | No of shares | % of total shares | % Change during the year |
|---|---|---|---|---|
| 1 | Rajesh Kumar | 8,960 | 69.40 | 63.00 |

**Note - A3**

**Statement of Changes of Equity**

| Balance at the beginning of the current reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beiginning of the current reporting periuod | Changes in Equity Share Capital during the current year | Balance at the end of the current reporting period |
|---|---|---|---|---|
| 1,291,000.00 | - | 1,291,000.00 | - | 1,291,000.00 |

**Note - B**

**Details of Reserves and Surplus**

| | | | |
|---|---|---|---|
| (a) *Surplus (Balance in Statement of Profit & Loss* | | | - |
| Opening Balance | 36,806,028.54 | | 25,549,508.29 |
| Addition During the Year | 10,454,769.33 | | 11,256,520.25 |
| | 47,260,797.87 | | 36,806,028.54 |
| Less: Preliminery Expenses | - | 47,260,797.87 | - |
| | | 47,260,797.87 | 36,806,028.54 |

**Note - C**

**Details of Long Term Borrowings**

| | | | |
|---|---|---|---|
| (a) **Secured Loan from Federal Bank, Main Branch, Patna** | | | |
| (i) Term Loan A/c No- 12207600001447 [Against Mortgage of Shivraj Plaza, Gaya, Rate of Interest @ 9.4% repayable in 84 months @ EMI Rs. 2,12,332/- per month ] | 10,754,324.90 | | 12,202,073.00 |
| (ii) Term Loan-(EI-GECL) A/c No. 12206900001024 [Guaranteed Emergency Credit Line, Rate of Interest @ 9.25%, repayable in 48 months @ EMI Rs. 57,783/- per month] | 2,150,852.00 | | 2,458,000.00 |
| (iii Car Loan A/c No. 12207400002397 | 2,575,000.00 | | - |

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

S. Sanyal & Co. PATNA F. REG. No. 04995C Chartered Accountants

For Muskan Constructions Pvt. Ltd

Director

MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the BALANCE SHEET as 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 |
|---|---|---|---|
| [against hypothecation of Car at Rate of Interest @ 8.5% repayable in 60 months @ EMI of Rs. 52,830/- per month] | | | |
| (b) **Un-Secured Loan** | | | |
| (i) Loan from Director Sanjeev Kumar [Loan given out of own fund] | - | | 120,000.00 |
| | | 15,480,176.90 | 14,780,073.00 |
| **Note - D** | | | |
| **Details of Long Term Liabilities** | | | |
| (a) Security Deposits of Tenants : | | | |
| (i) Aditya Consumer Marketing Ltd | 1,195,833.00 | | 1,195,833.00 |
| (ii) Aditya Vision Ltd. | 1,195,833.00 | | 1,195,833.00 |
| | | 2,391,666.00 | 2,391,666.00 |
| **Note - E** | | | |
| **Details of Short Term Borrowings** | | | |
| (a) **Secured Loan from Federal Bank, Main Branch, Patna** | | | |
| (i) Over Draft A/c No-12205600007356 [Against own Fixed Deposit] | 10,600,709.00 | | - |
| (ii) Cash Credit - A/c No-12205500004917 [Sanctioned limit of Rs. 50.0 lakh against book debt & immovable property and any interest therein] | 5,019,684.00 | | 3,729,522.00 |
| (iii) Temporary Loan A/c No. 12207500030702 [Against Own Depopsit, closed on 21.04.2021] | - | | 1,671,742.00 |
| | | 15,620,393.00 | 5,401,264.00 |
| **Note - F** | | | |
| **Details of Trade Payable** | | | |
| Sheet Attached Separaetely | | | |

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

S. Sannigrahi & Co. PATNA F. REG. No. 04995C

For Muskan Constructions Pvt. Ltd

Sanjeev Kumar

Director

MUSKAN CONSTRUCTIONS PVT. LTD.

NOTE-F

Note: F Details of Trade Payables [ forming part of Balance Sheet as on 31st March 2022]

Financial Year : 2021-22

| Parties's Name | Payable to "MSME" outstanding for | | | | | Payable to other than "MSME" outstanding for | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 0 to 1 Year | 1 to2 Years | 2 to 3 Years | Above 3 Years | Total | 0 to 1 Year | 1 to2 Years | 2 to 3 Years | Above 3 Years | Total |
| Babbee Marble(Mano Bala Regency) MSME | 124,934.00 | - | - | - | 124,934.00 | - | - | - | - | - |
| Babbee Marble & Tiles(Nath Nagar) MSME | 92,200.00 | | | - | 92,200.00 | - | | | - | - |
| Bishwanath Bhakt(Meena Residency) | | | | | | 63,000.00 | | | | 63,000.00 |
| Chandeshwar Sahni(Meena Residency) | | | | | - | 33,465.00 | - | - | - | 33,465.00 |
| Chandeshwar Sahni(Shailendra Regency) | | | | | - | 16,000.00 | - | - | - | 16,000.00 |
| Chandeshwar Sahni(Telmer) | | | | | - | 24,129.00 | - | - | - | 24,129.00 |
| Chandra Bhushan Kumar Plumber(Shailendra Regency) | | | | | | 9,400.00 | | | | 9,400.00 |
| Chikku Mistri(Mrs.Punam Kumari) | | | | | - | 103,521.00 | - | - | - | 103,521.00 |
| Devendra Mallick(Meena Residency) | | | | | | 30,000.00 | | | | 30,000.00 |
| Devendra Mallick(Mrs. Punam Kumari) | | | | | | 923.00 | | | | 923.00 |
| Devendra Mallick(Telmer) | | | | | - | 19,797.00 | - | - | - | 19,797.00 |
| Gouri Shankar Timber Works(Mano Bala Regency) | | | | | - | 90,801.00 | - | - | - | 90,801.00 |
| J.J. Home(Nath Nagar) | | | | | - | 6,195.00 | - | - | - | 6,195.00 |
| Lali Choudhary | | | | | - | 10,000.00 | - | - | - | 10,000.00 |
| Lusika Construction Builder(Telmer) | | | | | - | 37,044.00 | - | - | - | 37,044.00 |
| Maurya's IT Solutions Pvt Ltd MSME | 65,002.00 | - | - | - | 65,002.00 | - | - | - | - | - |
| M/S D R Traders(Mano Bala Regency) | | | | | - | 77,489.00 | | | - | 77,489.00 |
| Patna Mod Tech(Nath Nagar) | | | | | - | 14,713.00 | - | - | - | 14,713.00 |
| Patna Sanitary Emporium(Mano Bala Regency) MSME | 179,188.00 | - | - | - | 179,188.00 | - | - | - | - | - |
| Pramod Kumar Rao(Soil Shifting) Nath Nagar | | | | | - | 6,970.00 | - | - | - | 6,970.00 |
| Raj Ballabh Singh(Mixture Machine) Mrs. Punam | | | | | - | 33,500.00 | - | - | - | 33,500.00 |
| Rajeve Kumar JCB (Telmar) | | | | | - | 19,558.00 | - | - | - | 19,558.00 |
| Ranjeet Kumar Guddu(Meena Residency) MSME | 58,493.00 | - | - | - | 58,493.00 | - | - | - | - | - |
| Ranju Devi(Vinod Kumar) Punam Villa | | | | | - | 12,162.00 | - | - | - | 12,162.00 |
| Ritu Rang(Nath Nagar) | | | | | - | 81,215.00 | | | - | 81,215.00 |
| Ritu Rang(Telmar) | | | | | - | 232,430.00 | | | - | 232,430.00 |
| Ritu Rang Traders(Nath Nagar) | | | | | - | 500,000.00 | | | - | 500,000.00 |
| Rohit Transport and Supply(Jitan Kumar)Telmer | | | | | - | 366,403.70 | | | - | 366,403.70 |
| Sai Patliputra Electricals(Mano Bala Regency) MSME | 36,407.00 | | | - | 36,407.00 | - | | | - | - |
| Sanjay Yaday(Sand) Nath Nagar | | | | | - | 68,880.00 | - | - | - | 68,880.00 |
| Shiv Kumar Ray JCB(Nath Nagar) | | | | | - | 27,951.00 | - | - | - | 27,951.00 |
| Shyam Steel Industries(Nath Nagar) | | | | | - | - | - | - | - | - |
| Shyam Steel Industries(Telmar) | | | | | - | - | - | - | - | - |
| Sinha Engicon Private Limited(Telmer) MSME | 242,904.00 | - | - | - | 242,904.00 | - | - | - | - | - |
| Spectera Fly Ash Bricks(Mrs Punam Kr.) | | | | | - | 14,700.00 | - | - | - | 14,700.00 |
| Super Concrete Works(Mrs. Abha Singh) | | | | | - | - | 6,860.00 | - | - | 6,860.00 |
| Vinod Patel(Nath Nagar) | | | | | - | 878,692.60 | - | - | - | 878,692.60 |
| Yugeshwar Vishwakarma(Mrs. Punam Kumari) | | | | | - | 5,886.00 | - | - | - | 5,886.00 |
| Yugeshwar Vishwakarma(Nath Nagar) | | | | | - | 25,001.00 | - | - | - | 25,001.00 |
| | **799,128.00** | **-** | **-** | **-** | **799,128.00** | **2,809,826.30** | **6,860.00** | **-** | **-** | **2,816,686.30** |
| Total Trade Payable | **3,615,814.30** | | | | | 3,608,954.30 | | | | |

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

S. Sanmigrahi & Co. PATNA F. Reg. No 049950 Chartered Accountants

For Muskan Constructions Pvt. Ltd

Director

MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the BALANCE SHEET as 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 - G** | | | |
| **Details of Other Current Liabilities** | | | |
| (a) Customer Advance from: | | | |
| (i) Project Customers | - | | 37,965,917.00 |
| (ii) Contractors | - | | 111,095.00 |
| (iii) Smt Punam Kumari | 16,000,000.00 | | 2,500,000.00 |
| (iv) Smt. Abha Singh | - | | 6,700,000.00 |
| (b) Audit fee Payable | 257,822.00 | | 270,542.00 |
| (c) Liabilities for Expenses | 812,819.00 | | 2,387,030.00 |
| | | 17,070,641.00 | 49,934,584.00 |
| **Note - H** | | | |
| **Details of Short - Term Provisions** | | | |
| (a) Provision for Income Tax | 13,608,975.00 | | 9,948,843.00 |
| (b) TDS Payable | 62,970.00 | | 37,859.00 |
| (c) GST Refundable to Customer (Shailendra Regency) | - | | 3,453,517.00 |
| (d) CGST Payable | 491,483.50 | | 999,539.50 |
| (e) SGST Payable | 26,731.50 | | 999,539.50 |
| | | 14,190,160.00 | 15,439,298.00 |
| **Note - I** | | | |
| **Details of Property, Plant & Equipement** | | | |
| Sheet Attached Separately | | | |
| **Note - J** | | | |
| **Details of Long - Term Loans and Advances** | | | |
| (a) Security Deposit : | | | |
| (i) Held by Ex. Engineer, B.P.B.C.C. Bhagalpur Division | 5,365,604.00 | | 1,309,460.00 |
| (ii) Held by Ex. Engineer, B.P.B.C.C. Rajgir Division | 2,598,886.00 | | 334,488.00 |
| (iii) Held by Ex. Engineer, B.P.B.C.C. Muzaffarpur Division | 2,563,560.00 | | 2,563,560.00 |
| | | 10,528,050.00 | 4,207,508.00 |
| **Note - K** | | | |
| **Details of Other Non-current Assets** | | | |
| (a) Other | | | |
| (i) Land at Haridwar, Uttarakhand | 1,416,053.00 | | 1,416,053.00 |
| | | 1,416,053.00 | 1,416,053.00 |
| **Note - L** | | | |
| **Details of Inventories** | | | |
| (a) Work-in-Progress | | | |
| (i) **Meena Residency** | | | |
| Material Expenses | 24,902,000.62 | | 16,767,895.66 |
| Project Expenses | 14,439,610.30 | | 7,669,964.70 |
| Add: Notional Profit | 2,128,722.98 | | 2,128,722.98 |
| | 41,470,333.90 | | 26,566,583.34 |
| Less Cost of Flat sold During the Year | 41,470,333.90 | - | |
| (ii) **Govt. Work Contract (B.P.B.C.C) Nath Nagar** | | | |
| Material Expenses | 28,115,142.78 | | 738,975.44 |
| Project Expenses | 13,824,467.40 | | 1,069,637.00 |
| Add: Notional Profit | - | | - |
| | 41,939,610.18 | | 1,808,612.44 |
| Less: Transfer to Profit & Loss Account | 41,939,610.18 | - | - |
| (iii) **Shailendra Regency (Bhagalpur)** | | | |
| Material Expenses | - | | 47,022,290.02 |
| Project Expenses | - | | 28,375,369.44 |
| Add: Notional Profit | - | | 3,600,856.35 |
| | - | | 78,998,515.81 |
| Less: Cost of Flats Sold during the Year | - | - | 78,998,515.81 |

For Muskan Constructions Pvt. Ltd

Rajesh Kumar

Managing Director

S. Sanyrahi & Co. PATNA F. REG. No. 04995E

For Muskan Constructions Pvt. Ltd

Director

MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the BALANCE SHEET as 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 |
|---|---|---|---|
| (iv) **Mrs Punam** | | | |
| Material Expenses | 7,314,877.21 | | 49,570.27 |
| Project Expenses | 3,567,985.00 | | 49,000.00 |
| Add: Notional Profit | 3,705,170.00 | | - |
| | 14,588,032.21 | | 98,570.27 |
| Less: Cost of Flat sold | | 14,588,032.21 | - |
| (v) **Pratima Regency, Gola Road, Patna** | | | |
| Material Expenses | | | 10,291,030.45 |
| Project Expenses | | | 8,417,398.41 |
| Add: Notional Profit | | | 1,331,381.74 |
| | - | | 20,039,810.60 |
| Less: Cost of Flat sold during the year | - | - | 20,039,810.60 |
| | | | - |
| (vi) **Abha Singh** | | | |
| Material Expenses | 4,959,245.34 | | 2,099,905.91 |
| Project Expenses | 2,690,257.00 | | 1,610,406.00 |
| Add: Notional Profit | - | | - |
| | 7,649,502.34 | | 3,710,311.91 |
| Less: Transfer to Profit & Loss Account | 7,649,502.34 | - | - |
| | | | 3,710,311.91 |
| (vii) **Govt. Work Contract (B.P.B.C.C) Telmer** | | | |
| Material Expenses | 19,511,438.49 | | 4,512,965.68 |
| Project Expenses | 7,268,686.50 | | 1,056,827.00 |
| Add: Notional Profit | - | | 5,569,792.68 |
| | 26,780,124.99 | | |
| Less transfer to Profit & Loss Account | 26,780,124.99 | - | |
| (viii) **Laxmi Narayan Plaza ( Bodh Gaya)** | | | |
| Material Expenses | - | | |
| Project Expenses | 138,978.00 | | |
| Add: Notional Profit | - | 138,978.00 | |
| (ix) **Mano Bala Regency** | | | |
| Material Expenses | 6,714,994.01 | | |
| Project Expenses | 927,251.00 | | |
| Add: Notional Profit | 4,094,523.00 | 11,736,768.01 | |
| (b) **Stock-in-Trade- as Finished Projects** | | | |
| (i) Shailendra Regency (Bhagalpur) - 3 Flats | - | | 17,330,200.00 |
| (ii) Shiv Raj Plaza, Gaya | 15,598,811.78 | 15,598,811.78 | 15,598,811.78 |
| [Shivraj Plaza morgadged to Federal Bank] | | | |
| | | 42,062,590.00 | 70,682,882.42 |
| Note - M | | | |
| Details of Trade Receivables | | | |
| (a) Trade Receivables considered good - Secured | 623,070.00 | | 7,967,310.00 |
| (b) Trade Receivables considered good - Unsecured | - | | - |
| | | 623,070.00 | 7,967,310.00 |
| Note - N | | | |
| Details of Cash and Cash Equivalents | | | |
| (A) Balance with Banks: | | | |
| (a) Bank of India | 121,726.69 | | 122,375.73 |
| (b) Federal Bank Account No 12200200024752 | 4,587,019.00 | | 11,042.16 |
| (c) Federal Bank Sweep Account No 12200400119345 | - | | - |
| (d) SBI Bank306(Work Contract Hajipur) | 31,249.00 | | 58,844.20 |
| (e) Fixed Deposit with Federal Bank: | | | |
| (i) Account No 12200300388065 | 11,402,667.00 | | - |
| (ii) Account No12200300377449 | 3,719,741.00 | | 3,528,963.00 |
| (iii) Account No 12200300382969 | 187,444.00 | | 178,428.00 |
| (iv) Account No 12200300383363 | 155,252.00 | | 147,784.00 |
| (v) Account No 12200300383371 | 183,517.00 | | 174,690.00 |

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

S. Sanghrahi & Co. PATNA FRN. No. 04995C

For Muskan Constructions Pvt. Ltd

Director

MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the BALANCE SHEET as 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 |
|---|---|---|---|
| (vi) Account No 12200300383389 | 399,202.00 | | 380,001.00 |
| (vii) Account No 12200300380401 | 6,740,644.00 | | 6,435,359.00 |
| (viii) Account No 12200300381482 | 160,571.00 | | 153,290.00 |
| (f) SBI Bank178(Shailendra Regency) | 103,039.32 | | 16,926,409.72 |
| (g) SBI Bank 356(Meena Residency) | 364,549.85 | | 1,195,151.28 |
| (h) SBI Bank 581 | 620,453.53 | | 36,014.53 |
| (i) SBI Fixed Deposit- 40613306605 | 5,589,646.00 | | - |
| (j) Canara Bank | 25,745.94 | | 25,745.94 |
| (k) PNB [earlier Oriental Bank Of commerce] | 102,468.02 | | 102,586.02 |
| (l) Fedral Bank Account No 12200400125094 | - | | 24,000.00 |
| (m) Fedral Bank Account No 12200400125631 | - | | 398,000.00 |
| (n) Utkarsh Small Finance Bank A/c.No 1353020000000262 | - | | 11,000.00 |
| (B) Cash in hand | 162,592.00 | | 21,482.00 |
| | | 34,657,527.35 | 29,931,166.58 |

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

For Muskan Constructions Pvt. Ltd

Director

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

## Muskan Constructions Pvt. Ltd.

Note- M

Details of Trade Receivables [forming part of Balance Sheet as on 31st March 2022]

Financial Year : 2021-22

| | Receivables outstanding for | | | | | |
|---|---|---|---|---|---|---|
| Party's Name | 0 to 6 Months | 6 Months to 1 Year | 1 to 2 Years | 2 to 3 Years | More than 3 Years | Total |
| **Sundry Debtors (Shailendra Regency)** | | | | | | |
| Nitish Kumar Pandey (Flat No. 403) | - | - | 578,520.00 | - | - | 578,520.00 |
| **Aditya Vision Limited** | - | 44,550.00 | - | - | - | 44,550.00 |
| | - | **44,550.00** | **578,520.00** | - | | **623,070.00** |

| | |
|---|---|
| **Total Trade Receivable** | **623,070.00** |

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

S. Sannigrahi & Co. * Chartered Accountants * PATNA F. REG. No. 04985C

For Muskan Constructions Pvt. Ltd

Director

MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the BALANCE SHEET as 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 - O** | | | |
| **Details of Short-term loans and advances** | | | |
| (a) Other Loans and Advances | | | |
| (i) Advance to Supplier | 2,308,588.16 | | 375,194.65 |
| (b) Advance to Land Owner | | | |
| Devesh Kumar Singh ( Bodh Gaya ) | 4,000,000.00 | | 4,000,000.00 |
| Lakshman Lal ( Manju Lal Residency ) | - | | 500,000.00 |
| Animesh Kumar ( Rajendra Nagar ) | 400,000.00 | | |
| Advance to Microtech Developers Ltd | 4,393,001.96 | | - |
| Advance to Pooja Kumari ( Staff ) | 24,000.00 | | - |
| | | 11,125,590.12 | 4,875,194.65 |
| **Note - P** | | | |
| **Details of Other Current Assets** | | | |
| (a) TDS Receivable | 2,236,114.45 | | 2,236,114.45 |
| TDS Receivable ( AY 2022-23) | 2,054,742.00 | | |
| TDS Receivable (Code 800) | 37,431.04 | | |
| TCS on Purchase of Vehicle | 24,215.00 | | |
| TCS on Sale of Vehicle | 5,643.32 | | |
| CGST TDS | 718,498.00 | | |
| (b) SGST TDS | 327,052.00 | | - |
| CGST [Input Credit Available] | 355,271.48 | | 458,481.50 |
| (d) SGST [Input Credit Available] | 457,460.48 | | 622,356.50 |
| (e) IGST | 961,482.51 | | 541,058.00 |
| (f) Advance Income Tax Paid | 7,876,000.00 | | 4,715,000.00 |
| | | 15,053,910.28 | 8,573,010.45 |

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

S. Sannigrahi & Co. * Chartered Accountants * PATNA F. REG. No. 0499SC

For Muskan Constructions Pvt. Ltd

Director

## MUSKAN CONSTRUCTIONS PVT. LTD.

### NOTE: I

### DETAILS OF PROPERTY, PLANT & EQUIPMENT AND DEPRECIATION THEREON AS ON 31ST MARCH 2022

| | | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *DESCRIPTION OF ASSETS* | *Rate of Depre-ciation* | *At cost or Book Value as on* | *Addition/ Adjustment during the year* | *Less: Disposals/ Adjustments during the year* | *TOTAL* | *Upto* | *For the year* | *Less: Disposals/ Adjustments during the year* | *TOTAL* | *Closing Balance as on* | *Closing Balance as on* |
| | | 01.04.2021 | 2021-22 | 2021-22 | 31.03.2022 | 01.04.2021 | 2021-22 | 2021-22 | 31.03.2022 | 31.03.2022 | 31.03.2021 |
| ***Tangible Assets*** | | | | | | | | | | | |
| Building (Flat) | 5% | - | - | - | - | - | - | - | - | - | - |
| Furniture & Fixtures | 18.10% | 104,920.00 | 24,719.00 | - | 129,639.00 | 72,821.41 | 7,931.49 | - | 80,752.90 | 48,886.10 | 32,098.59 |
| Vehicles | 25.89% | 222,679.69 | - | - | 222,679.69 | 157,318.97 | 16,921.89 | - | 174,240.86 | 48,438.83 | 65,360.72 |
| Water Purifier | 25.89% | 52,450.00 | - | - | 52,450.00 | 44,460.72 | 2,068.42 | - | 46,529.14 | 5,920.86 | 7,989.28 |
| Godrej Wardrobe | 25.89% | 23,322.00 | - | - | 23,322.00 | 20,537.67 | 720.86 | - | 21,258.53 | 2,063.47 | 2,784.33 |
| Air Condition & Cooler | 13.91% | 129,842.00 | 29,687.50 | - | 159,529.50 | 66,926.34 | 11,772.35 | - | 78,698.69 | 80,830.81 | 62,915.66 |
| Fan | 25.89% | 23,750.00 | - | - | 23,750.00 | 20,749.61 | 776.80 | - | 21,526.41 | 2,223.59 | 3,000.39 |
| Computer | 40.00% | 128,867.80 | - | - | 128,867.80 | 119,934.06 | 3,573.50 | - | 123,507.56 | 5,360.24 | 8,933.74 |
| Inverter | 25.89% | 5,932.20 | - | - | 5,932.20 | 3,517.60 | 625.14 | - | 4,142.74 | 1,789.46 | 2,414.60 |
| Exide Battery | 13.91% | 24,453.13 | - | - | 24,453.13 | 3,071.15 | 2,974.23 | - | 6,045.38 | 18,407.75 | 21,381.98 |
| TV | 25.89% | 82,421.88 | - | - | 82,421.88 | 39,593.70 | 11,088.22 | - | 50,681.92 | 31,739.96 | 42,828.18 |
| Lift at Shiv Raj Plaza | 13.91% | 1,251,906.47 | - | - | 1,251,906.47 | - | 174,140.19 | - | 174,140.19 | 1,077,766.28 | 1,251,906.47 |
| Cycle | 25.89% | | 6,608.00 | | 6,608.00 | | 1,588.95 | | 1,588.95 | 5,019.05 | - |
| CC TV ( Camera) | 25.89% | | 55,086.76 | | 55,086.76 | | 234.44 | | 234.44 | 54,852.32 | - |
| Mobile | 13.91% | 82,067.21 | 18,212.00 | - | 100,279.21 | 19,371.57 | 10,345.04 | - | 29,716.61 | 70,562.60 | 62,695.64 |
| **Current Year's Total** | | **2,132,612.38** | **134,313.26** | **-** | **2,266,925.64** | **568,302.80** | **244,761.52** | **-** | **813,064.32** | **1,453,861.32** | **1,564,309.58** |
| **Previous Year's Total** | | **2,010,402.39** | **122,209.99** | **-** | **2,132,612.38** | **490,037.78** | **78,265.02** | **-** | **568,302.80** | **1,564,309.58** | **1,520,364.61** |

For Muskan Constructions Pvt Ltd

Rajesh Kumar

Managing Director

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

For Muskan Constructions Pvt. Ltd

Director