MUSKAN CONSTRUCTIONS PVT. LTD.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED AS ON 31ST MARCH 2023

[Rupees in Hundred]

Particulars	Note	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
I. Revenue from operations	17	5,82,949.87	14,20,982.58
II. Other income	18	64,615.11	61,755.94
III. Total Income (I+II)		**6,47,564.98**	**14,82,738.52**
IV. Expenses:			
a. Cost of materials consumed	19	3,91,959.12	9,87,497.86
b. Work-in-progress and Stock-in-Trade	20	1,23,660.24	2,86,202.92
c. Employees benefits expense	21	13,037.53	15,902.28
d. Finance costs		27,421.53	16,686.67
e. Depreciation and amortization expense	9	7,417.80	2,447.62
f. Other expenses	22	34,530.52	32,662.96
Total Expenses		**5,98,026.73**	**13,41,400.31**
V. Profit before exceptional and extraordinary items and tax	(III-IV)	49,538.24	1,41,338.21
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax	(V-VI)	**49,538.24**	**1,41,338.21**
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII-VIII)	49,538.24	1,41,338.21
X. Tax expense: -			
a. Current Tax		9,966.58	36,601.32
b. Self Assessment Tax Paid [AY: 2021-22]		-	229.10
c. Deferred Tax		(565.34)	(39.90)
XI. Profit (Loss) for the period from continuing operations	(IX-X)	40,137.00	1,04,547.69
XII. Profit/(Loss) for the period		40,137.00	1,04,547.69
XIII. Earning per equity share:			
a. Basic		3.11	8.10
b. Diluted		3.11	8.10

See accompanying notes to the financial statements. 23

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

Manish Chaurasia

[CA Manish Kumar Chaurasia, FCA]

PARTNER

Firm Reg. No.: 04995C

Mem. No.: 408810

UDIN: **23408810BGWIXY6472**

Place : Patna

Date : 02.09.2023

MUSKAN CONSTRUCTIONS PVT. LTD.

Note: Forming part of the PROFIT & LOSS STATEMENT for the year ended on 31st March, 2023 and to be read in conjunction therewith

[Rupees in Hundred]

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period
Note - 17			
Details of Revenue From Operation			
(a) Sale of Project	1,34,170.00		7,15,565.28
(b) Sale of service for Single Unit Residential Houses	2,07,457.65		
(c) Other Operating Revenues -			
Governement Work Contract -			
(i) With Bihar Police Building Const. Corpn.	2,01,010.76		4,52,694.39
- BPBCC, Nathnagar	40,311.46		2,52,722.91
		5,82,949.87	14,20,982.58
Note - 18			
Details of Other Income			
(a) Bank Interest Income	13,866.59		11,582.47
(b) Miscellaneous Income	891.00		925.91
(c) Sundry Creditors Written Off	4,317.52		11,797.56
(d) Sale of Car	-		1,562.50
(e) Rent Income from Shiv Raj Plaza, Gaya	45,540.00		35,887.50
		64,615.11	61,755.94
Note - 19			
Details of Project Expenses			
Govt. Work Contract (B.P.B.C.C) Nath Nagar			
Material Expenses	79,565.63		2,73,761.67
Project Expenses	57,015.64	1,36,581.26	1,27,548.30
Gita Niwas			
Material Expenses	10,427.79		-
Project Expenses	5,132.25	15,560.04	-
Punam Villa			
Material Expenses	42,559.71		72,653.07
Project Expenses	14,165.60	56,725.31	35,189.85
Reena Awas			
Material Expenses	24,083.19		-
Project Expenses	7,417.45	31,500.64	-
Meena Residency			
Material Expenses			81,341.05
Project Expenses		-	67,696.46
Laxhmi Narayan Plaza (Bodhgaya)			
Material Expenses	-		
Project Expenses	-	-	1,389.78
AbhaSadan			
Material Expenses			28,593.39
Project Expenses		-	10,798.51
Govt. Work Contract (B.P.B.C.C) Telmer			
Material Expenses	17,202.71		1,49,984.73
Project Expenses	18,257.07	35,459.78	62,118.60
Mano Bala Regency			
Material Expenses	61,654.73		67,149.94
Project Expenses	46,925.27	1,08,580.00	9,272.51
Kashish Manik Residency			
Material Expenses	-		
Project Expenses	4,034.79	4,034.79	
Namita Ramesh Residency			
Material Expenses			
Project Expenses	3,517.28		
		3,517.28	
		3,91,959.12	9,87,497.86

For Muskan Constructions Pvt. Ltd

Rajesh Kumar

Managing Director

S. Sanyal & Co. Chartered Accountants PATNA F. Reg. No. 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, 2023 and to be read in conjunction therewith

[Rupees in Hundred]

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period
Note - 20			
Details of Work-in-progress and Stock-in-Trade			
(a) Opening Stock	4,20,625.90		7,06,828.82
(b) Less: Closing Stock (Note - K of Balance Sheet)	2,96,965.66		4,20,625.90
		1,23,660.24	2,86,202.92
Note - 21			
Details of Employees benefits expense			
(a) Salaries and Wages and allowance	10,180.00		12,270.00
(b) Contributior to Provident Fund	1,714.80		2,277.60
(c) Staff Welfare Expenses	416.45		196.75
(d) Incentive to Staff	-		266.85
(e) E.D.L.I A/c	71.45		94.90
(f) ESI Contribution	532.18		711.28
(g) Professional Tax	50.00		
(h) P.F Admin charges	72.65		94.90
		13,037.53	15,902.28
Note - 22			
Details of Other Expenses			
(a) Payment to Auditors			
i) As Auditor -			
- Statutory Audit	472.00		472.00
ii) For Taxation Matters	354.00		354.00
iii) For Company law Matters	23.60		23.60
(b) Consultation Fee	43.50		1,543.50
(c) Power and fuel	179.53		294.98
(d) Repairs & Maintenance	454.46		327.03
(e) Insurance	285.12		368.95
(f) Travelling & Conveyance	602.25		332.08
(g) Office Rent	1,440.00		1,080.00
(h) Telephone Charges	-		-
(i) Printing & Stationery	41.24		691.66
(j) ROC Filing Fees	8.00		8.00
(k) Director Remuneration	5,700.00		7,550.00
(l) Interest /Penalty on Income Tax,TDS, P.F & GST	636.76		9.14
(m) News Paper & Periodicals	46.00		85.32
(n) Bank Charges	261.45		284.60
(o) Allowances	7,635.31		8,985.35
(p) MD Remuneration	9,600.00		9,600.00
(q) Postage & Stamp	103.42		5.43
(r) Legal Expenses	-		84.00
(s) GST Late Filling Fee	7.50		7.50
(t) Advance to suppliers written off	-		145.34
(u) E-Tendering Fee	400.00		100.00
(v) Donation	110.00		-
(w) Builders Renewal Fee	100.06		300.00
(x) Tender Processing Fee	822.26		-
(y) Holding Tax (Shivraj Plaza Gaya)	941.38		-
(z) Renewal of Registration of BPBCC	2,000.00		-
(za) Business Promotion Expenses	300.00		-
(zb) Tally updation Charge	42.48		-
(zc) Sundry Balance Written Off	106.22		-
(zd) BG Commission	1,729.22		-
(ze) Miscellaneous Exp	84.48		10.38
(zf) Round Off	0.28		0.10
		34,530.52	32,662.96

For Muskan Constructions Pvt. Ltd

Rajesh Kumar

Managing Director

S. Sanigrahi & Co. PATNA REG No. 04995C Chartered Accountants

For Muskan Constructions Pvt. Ltd

Director