GRIHAM DEVELOPERS PRIVATE LIMITED
Reg office - Sardar Patel Path, North S K Puri, Boring Road, Patna -800013

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

(Figures in lakhs)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	16	2,27,11,000.00	4,10,15,000.00
Less: Excise Duty		-	
Revenue from operations (net)		**2,27,11,000.00**	**4,10,15,000.00**
II Other Income	17	14,34,901.00	3,977.00
III Total Income (I+II)		**2,41,45,901.00**	**4,10,18,977.00**
IV Expenses			
(a) Cost of materials consumed	18	3,01,91,030.00	1,83,16,362.00
(b) Purchase of Stock-in-Trade			
(c) Change in inventories of Raw Materials	19	-	-
(d) Changes in work-in-progress and stock-in-trade	20	(2,30,16,560.00)	5,32,590.00
(e) Employee benefits expenses	21	19,51,620.00	22,40,700.00
(f) Finance costs	22	12,719.00	26,933.00
(g) Depreciation and amortisation expenses		3,04,073.00	4,10,851.00
(h) Other expenses	23	1,35,00,890.00	1,76,97,968.00
Total Expenses		**2,29,43,772.00**	**3,92,25,404.00**
V Profit before exceptional and extraordinary iteam and tax		**12,02,129.00**	**17,93,573.00**
VI Exceptional Iteams		-	-
VII Profit before extraordinary iteam and tax		12,02,129.00	17,93,573.00
VIII Extraordinary Iteams		-	-
IX Profit before Tax		12,02,129.00	17,93,573.00
X Tax Expense:			
(a) Current tax expense		2,80,363.00	4,66,329.00
(b) Deferred tax			-
XI Profit / (Loss) for the period from continuing operations		9,21,766.00	13,27,244.00
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		**9,21,766.00**	**13,27,244.00**
XVI Earning per equity share:			
(1) Basic		**92.18**	**132.72**
(2) Diluted		**92.18**	**132.72**

Place: Patna
Date: 01/09/2022

In terms of our report attached.
For : M R K ASSOCIATES
Chartered Accountants

(Satish Kumar)
Partner
M. No - 075486
UDIN : 23075486BGXQOH5553

M R K ASSOCIATES PATNA CHARTERED ACCOUNTANTS

FOR GRIHAM DEVELOPERS PRIVATE LIMITED

Mukesh Kumar Sinha
(Managing Director)

Nawneet kumar
(Director)

GRIHAM DEVELOPERS PRIVATE LIMITED

Reg office - Sardar Patel Path, North S K Puri, Boring Road, Patna -800013

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT & LOSS ACCOUNT AS ON 31ST MARCH 2023.

Note 16 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(a) Sale of Products (Flat Sold)	2,27,11,000.00	4,10,15,000.00
(b) Sale of Service		
(c) Other Operating Revenues		-
Total - Sales	**2,27,11,000.00**	**4,10,15,000.00**

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Interest Income	16,718.00	-
Misc Income		3,977.00
Income on Redemption of Mutual Fund	89,204.00	
Prior Period Income	-	
Income from Sale of Mutual Fund	13,28,979.00	-
Total	**14,34,901.00**	**3,977.00**

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases		
Import		
Domestic	3,01,91,030.00	1,83,16,362.00
	3,01,91,030.00	**1,83,16,362.00**
Less: Closing stock	-	
Cost of material consumed	**3,01,91,030.00**	**1,83,16,362.00**

Note 19 CHANGE IN INVETORIES IN RAW MATERIALS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Increase/Decrease in Inventary		-
	-	-

Note 20 CHANGE IN WORK IN PROGRESS AND STOCK IN TRADE

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods		
Work-in-progress	(2,30,16,560.00)	5,32,590.00
	(2,30,16,560.00)	**5,32,590.00**
Inventories at the beginning of the year:		
Finished goods	-	-
Work-in-progress	-	-
	-	-
Net (increase) / decrease	**(2,30,16,560.00)**	**5,32,590.00**

Note 21 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	19,14,000.00	21,39,200.00
Staff Welfare Expenses	37,620.00	1,01,500.00
Other (EPF & ESI Administration Charges)	-	-
Total	**19,51,620.00**	**22,40,700.00**

Note 22 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	12,719.00	26,933.00
Interest on Unsecured loan	-	-
Bank Interest	-	-
		-
Total	**12,719.00**	**26,933.00**

MRK ASSOCIATES PATNA CHARTERED ACCOUNTANTS

Note 23 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Rent of Mixture Machine and other Equipments	-	-
Power & Fuel	20,838.00	72,710.00
Electricity Expenses	1,13,488.00	75,337.00
Labour Payment	69,87,197.00	1,23,39,241.00
Labour Cess	21,87,660.00	
Postage and Stamp	-	-
Muncipal Corporation	-	-
Total (A)	**93,09,183.00**	**1,24,87,288.00**
(B) INDIRECT EXPENSES		
Directors Remuneration	5,90,000.00	5,90,000.00
Business Promotion Expenses	-	-
Audit Fees		
i) Statutory Audit	51,850.00	51,850.00
ii) Tax Audit	-	-
iii) For Other Services	16,400.00	16,400.00
Advertisement	-	20,719.00
Insurance	25,392.00	35,984.00
Registration Expenses	72,131.00	1,25,860.00
Project Registration Expenses	-	19,966.00
Development Expenses	2,80,000.00	5,65,232.00
Repair to Maintenance of Machienery	1,87,455.00	25,053.00
Freight Expenses	2,58,672.00	4,08,738.00
Piling Work	-	-
Site Expenses	7,86,572.00	3,10,385.00
Machienery Hire Charges	-	86,300.00
Commisson on Bank Guarantee	12,284.00	-
Lift Maintenance Expenses	-	99,180.00
Interest on Income Tax	18,687.00	10,977.00
Interest on CGST	330.00	3,90,667.00
Interest on SGST	330.00	3,90,667.00
Interest on IGST	84.00	2,672.00
Interest on TDS	7,370.00	-
Interior Decoration	2,36,000.00	25,300.00
Loading & Unloading Expenses	3,53,120.00	32,800.00
Map Sanction Fee	3,56,024.00	1,39,204.00
Puja Expenses	-	4,300.00
Professionl Charge	-	1,47,500.00
Telephone & Mobile Expenses	-	15,200.00
Travelling & Conveyance	-	20,800.00
Filling Fees	1,700.00	1,200.00
Office Expenses	2,150.00	5,573.00
Misc Expenses	32,022.00	52,457.00
Printing & Stationary	1,000.00	12,613.00
Shulter Fund	7,65,914.00	3,15,622.00
GST Assessed Tax FY 2018-19		
Tax	59,564.00	6,34,930.00
Interest	43,348.00	6,34,930.00
Penalty	30,858.00	4,601.00
GST Late Fees	2,450.00	13,000.00
Total (B)	**41,91,707.00**	**52,10,680.00**
Total (A+B)	**1,35,00,890.00**	**1,76,97,968.00**

M/S MRK ASSOCIATES PATNA