

**GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED**  
**SAGUNA MORE**  
**NEAR GAS GODWON DANAPUR CANTT, DANAPUR**  
**DANAPUR-801503, BIHAR**

Balance Sheet as on 31st March, 2021

(Amount in Rs.)

| PARTICULARS                                          | NOTE NO | CURRENT YEAR          | PREVIOUS YEAR         |
|------------------------------------------------------|---------|-----------------------|-----------------------|
| <b>(I) EQUITY AND LIABILITIES</b>                    |         |                       |                       |
| <b>(1) SHAREHOLDER'S FUNDS</b>                       |         |                       |                       |
| (A) SHARE CAPITAL                                    | 1       | 10,00,000.00          | 10,00,000.00          |
| (B) RESERVES AND SURPLUS                             | 2       | (26,94,702.00)        | (33,94,733.00)        |
| (C) MONEY RECEIVED AGAINST SHARE WARRANTS            |         | -                     | -                     |
| <b>(2) SHARE APPLICATION MONEY PENDING ALLOTMENT</b> |         | -                     | -                     |
| <b>(3) NON-CURRENT LIABILITIES</b>                   |         |                       |                       |
| (A) LONG TERM BORROWINGS                             |         | -                     | -                     |
| (B) DEFERRED TAX LIABILITIES (NET)                   |         | -                     | -                     |
| (C) OTHER LONG TERM LIABILITIES                      |         | -                     | -                     |
| (D) LONG-TERM PROVISIONS                             |         | -                     | -                     |
| <b>(4) CURRENT LIABILITIES</b>                       |         |                       |                       |
| (A) SHORT TERM BORROWINGS                            | 3       | 3,16,84,833.00        | 1,30,20,122.00        |
| (B) TRADE PAYABLES                                   | 4       | 97,93,659.00          | 49,14,489.00          |
| (C) OTHER CURRENT LIABILITIES                        | 5       | 62,54,287.00          | 3,13,12,470.00        |
| (D) SHORT-TERM PROVISIONS                            | 6       | 7,32,000.00           | -                     |
| <b>TOTAL</b>                                         |         | <b>4,67,70,077.00</b> | <b>4,68,52,348.00</b> |
| <b>(II) ASSETS</b>                                   |         |                       |                       |
| <b>(1) NON-CURRENT ASSETS</b>                        |         |                       |                       |
| (A) PROPERTY, PLANT AND EQUIPMENT                    |         |                       |                       |
| (i) TANGIBLE ASSETS                                  | 7       | 9,776.00              | 14,137.00             |
| (ii) INTANGIBLE ASSETS                               |         | 12,373.00             | -                     |
| (i) CAPITAL WORK-IN-PROGRESS                         |         | -                     | -                     |
| (iv) INTANGIBLE ASSETS UNDER DEVELOPMENT             |         | -                     | -                     |
| (B) NON-CURRENT INVESTMENTS                          |         | -                     | -                     |
| (C) DEFERRED TAX ASSETS (NET)                        |         | -                     | -                     |
| (D) LONG TERM LOANS AND ADVANCES                     | 8       | 1,65,67,936.00        | 2,47,65,436.00        |
| (E) OTHER NON-CURRENT ASSETS                         |         | -                     | -                     |
| <b>(2) CURRENT ASSETS</b>                            |         |                       |                       |
| (A) CURRENT INVESTMENTS                              | 9       | 2,85,44,279.00        | 1,52,46,479.00        |
| (B) INVENTORIES                                      |         | -                     | -                     |
| (C) TRADE RECEIVABLES                                | 10      | 3,75,423.00           | 58,40,346.00          |
| (D) CASH AND BANK BALANCES                           |         | -                     | -                     |
| (E) SHORT TERM LOANS AND ADVANCES                    | 11      | 12,60,290.00          | 15,85,950.00          |
| (F) OTHER CURRENT ASSETS                             |         | -                     | -                     |
| <b>TOTAL</b>                                         |         | <b>4,67,70,077.00</b> | <b>4,68,52,348.00</b> |

SIGNIFICANT ACCOUNTING POLICIES

20

FOR GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

*Sanjay Kumar*  
**Sanjay Kumar**  
 (Managing Director)  
 (DIN-03409672)

Place: PATNA  
 Date: 11/02/21

**Grih Lakshmi Construction Pvt. Ltd.**

*Sanjay Kumar*

**Managing Director**

As Per Our audit report of even date,

FOR GULSHAN DHIRAJ & ASSOCIATES  
 (Chartered Accountants)

FIRN : 0017704C

*Dhiraj Kumar*

**DHIRAJ KUMAR**

(PARTNER)

Membership No : 421878

UDIN :

*Neha Raj*  
**NEHA RAJ**  
 (Director)  
 (DIN-06771530)

**Director**

**Grih Lakshmi Construction Pvt. Ltd.**

*Neha Raj*

**Managing Director**

**Grih Lakshmi Construction Pvt. Ltd.**

## Notes Forming Part of Balance Sheet 31st March, 2021

(Amount in Rs.)

## SHARE CAPITAL

Note No: 1

|       | PARTICULARS                                                                   | OPENING<br>BALANCE  | ADDITIONS | DEDUCTIONS | CLOSING<br>BALANCE  |
|-------|-------------------------------------------------------------------------------|---------------------|-----------|------------|---------------------|
|       | AUTHORISED SHARE CAPITAL<br>100000 EQUITY SHARES OF RS. 10.00 EACH            | 10,00,000.00        | -         | -          | 10,00,000.00        |
|       | ISSUED SHARE CAPITAL<br>100000 EQUITY SHARES OF RS. 10.00 EACH                | 10,00,000.00        | -         | -          | 10,00,000.00        |
|       | SUBSCRIBED AND FULLY PAID-UP CAPITAL<br>100000 EQUITY SHARES OF RS 10.00 EACH | 10,00,000.00        | -         | -          | 10,00,000.00        |
| Less: | CALLS UNPAID                                                                  | -                   | -         | -          | -                   |
| Less: | FORFEITED SHARES                                                              | -                   | -         | -          | -                   |
|       | <b>TOTAL</b>                                                                  | <b>10,00,000.00</b> | <b>-</b>  | <b>-</b>   | <b>10,00,000.00</b> |

## RESERVES &amp; SURPLUS

Note No: 2

|       | PARTICULARS     |                | CURRENT YEAR          |                | PREVIOUS<br>YEAR      |
|-------|-----------------|----------------|-----------------------|----------------|-----------------------|
|       | SURPLUS         |                |                       |                |                       |
|       | OPENING BALANCE | (33,94,732.00) |                       | (33,62,578.00) |                       |
| ADD:  | ADDITIONS       | 7,00,030.00    |                       |                |                       |
|       |                 | (26,94,702.00) |                       | (33,62,578.00) |                       |
| LESS: | DEDUCTIONS      | -              | (26,94,702.00)        | 32,155.00      | (33,94,733.00)        |
|       | <b>TOTAL</b>    |                | <b>(26,94,702.00)</b> |                | <b>(33,94,733.00)</b> |

## SHORT TERM BORROWINGS

Note No: 3

|  | PARTICULARS                                |                | CURRENT YEAR          |                | PREVIOUS YEAR         |
|--|--------------------------------------------|----------------|-----------------------|----------------|-----------------------|
|  | SHORT TERM BORROWING - OTHERS<br>UNSECURED | 3,16,84,833.00 | 3,16,84,833.00        | 1,30,20,122.00 | 1,30,20,122.00        |
|  | <b>TOTAL</b>                               |                | <b>3,16,84,833.00</b> |                | <b>1,30,20,122.00</b> |

## TRADE PAYABLES

Note No: 4

|  | PARTICULARS    |  | CURRENT YEAR        |  | PREVIOUS YEAR       |
|--|----------------|--|---------------------|--|---------------------|
|  | TRADE PAYABLES |  | 97,93,659.00        |  | 49,14,489.00        |
|  | <b>TOTAL</b>   |  | <b>97,93,659.00</b> |  | <b>49,14,489.00</b> |

## OTHER CURRENT LIABILITIES

Note No: 5

|  | PARTICULARS                 |                | CURRENT<br>YEAR     |                | PREVIOUS YEAR         |
|--|-----------------------------|----------------|---------------------|----------------|-----------------------|
|  | OTHER PAYABLES              |                |                     | 3,13,12,470.00 |                       |
|  | CURRENT LIABILITIES - OTHER | -              |                     | -              |                       |
|  | CURRENT LIABILITIES - OTHER | 98,76,040.00   |                     |                |                       |
|  | DUTIES & TAXES              | (36,21,753.00) | 62,54,287.00        |                | 3,13,12,470.00        |
|  | <b>TOTAL</b>                |                | <b>62,54,287.00</b> |                | <b>3,13,12,470.00</b> |

## SHORT TERM PROVISIONS

Note No: 6

|  | PARTICULARS        |             | CURRENT YEAR       |  | PREVIOUS YEAR |
|--|--------------------|-------------|--------------------|--|---------------|
|  | INCOME TAX PAYABLE | 2,09,818.00 |                    |  |               |
|  | PROVISIONS         | 5,22,182.00 | 7,32,000.00        |  |               |
|  | <b>TOTAL</b>       |             | <b>7,32,000.00</b> |  | <b>-</b>      |

Grih Lakshmi Construction Pvt. Ltd.

Grih Lakshmi

Managing Director

Himanshu

Managing Director

Grih Lakshmi Construction Pvt. L



PROPERTY, PLANT AND EQUIPMENT

Note No: 7

LONG-TERM LOANS AND ADVANCES

Note No: 8

|       | PARTICULARS                                                                                                   |                | CURRENT YEAR   |                | PREVIOUS YEAR  |
|-------|---------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| LESS: | LOANS AND ADVANCES - OTHERS<br>SECURED, CONSIDERED GOOD<br>ALLOWANCE FOR BAD AND DOUBTFUL<br>LOANS & ADVANCES | 1,65,67,936.00 | 1,65,67,936.00 | 2,41,65,436.00 | 2,41,65,436.00 |
|       | TOTAL                                                                                                         |                | 1,65,67,936.00 |                | 2,41,65,436.00 |

INVENTORIES

Note No: 9

|  | PARTICULARS    |  | CURRENT YEAR   |  | PREVIOUS YEAR  |
|--|----------------|--|----------------|--|----------------|
|  | FINISHED GOODS |  | 2,85,44,279.00 |  | 1,52,46,479.00 |
|  | TOTAL          |  | 2,85,44,279.00 |  | 1,52,46,479.00 |

CASH AND BANK BALANCES

Note No: 10

|  | PARTICULARS               |             | CURRENT YEAR |              | PREVIOUS YEAR |
|--|---------------------------|-------------|--------------|--------------|---------------|
|  | CASH AND CASH EQUIVALANTS |             |              |              |               |
|  | - BALANCES WITH BANK      | 3,74,024.00 |              | 56,85,065.00 |               |
|  | - CASH ON HAND            | 1,399.00    | 3,75,423.00  | 1,55,281.00  | 58,40,346.00  |
|  | TOTAL                     |             | 3,75,423.00  |              | 58,40,346.00  |

OTHER CURRENT ASSETS

Note No: 11

|  | PARTICULARS            |  | CURRENT YEAR |  | PREVIOUS YEAR |
|--|------------------------|--|--------------|--|---------------|
|  | CURRENT ASSETS - OTHER |  | 12,60,290.00 |  | 15,85,950.00  |
|  | TOTAL                  |  | 12,60,290.00 |  | 15,85,950.00  |

REVENUE FROM OPERATIONS

Note No: 12

|  | PARTICULARS        |                | CURRENT YEAR   |                | PREVIOUS YEAR  |
|--|--------------------|----------------|----------------|----------------|----------------|
|  | REVENUE FROM:      |                |                |                |                |
|  | - SALE OF PRODUCTS | 1,35,20,000.00 | 1,35,20,000.00 | 2,66,40,000.00 | 2,66,40,000.00 |
|  | TOTAL              |                | 1,35,20,000.00 |                | 2,66,40,000.00 |

OTHER INCOME

Note No: 13

|  | PARTICULARS                 |  | CURRENT YEAR |  | PREVIOUS YEAR |
|--|-----------------------------|--|--------------|--|---------------|
|  | OTHER NON-OPERATING REVENUE |  |              |  | 1,030.00      |
|  | TOTAL                       |  |              |  | 1,030.00      |

EMPLOYEE BENEFITS EXPENSE

Note No: 14

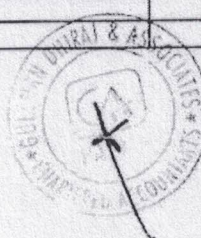
|  | PARTICULARS        |  | CURRENT YEAR |  | PREVIOUS YEAR |
|--|--------------------|--|--------------|--|---------------|
|  | SALARIES AND WAGES |  | 10,00,000.00 |  | 9,20,000.00   |
|  | TOTAL              |  | 10,00,000.00 |  | 9,20,000.00   |

FINANCE COSTS

Note No: 15

|  | PARTICULARS         |  | CURRENT YEAR |  | PREVIOUS YEAR |
|--|---------------------|--|--------------|--|---------------|
|  | OTHER FINANCE COSTS |  |              |  | 3,162.00      |
|  | TOTAL               |  |              |  | 3,162.00      |

Grin Lakshmi Construction Pvt. Ltd.  
Managing Director



## OTHER EXPENSES

Note No: 16

|  | PARTICULARS              |             | CURRENT YEAR   |             | PREVIOUS YEAR |
|--|--------------------------|-------------|----------------|-------------|---------------|
|  | ACCOUNTING CHARGES       | -           | -              | 36,000.00   | 36,000.00     |
|  | - ACCOUNTING CHARGES     | -           | -              | -           | -             |
|  | AUDITING EXP             | -           | -              | 25,000.00   | 25,000.00     |
|  | - AUDIT FEE              | -           | -              | -           | -             |
|  | CAR INSURANCE            | -           | -              | 18,566.00   | 18,566.00     |
|  | - CAR INSURANCE          | -           | -              | -           | -             |
|  | COMMISSION PAID          | -           | -              | 1,87,950.00 | 1,87,950.00   |
|  | - COMMISSION             | -           | -              | -           | -             |
|  | DIRECT EXPENSES          | 2,23,235.00 | -              | -           | -             |
|  | - CEMENT EXPENSE         | -           | -              | 5,09,797.00 | -             |
|  | - DIRECT EXPENSES        | -           | -              | -           | 5,09,797.00   |
|  | - GOVERNMENT FEE EXPENSE | 7,68,369.00 | 9,91,604.00    | -           | -             |
|  | ELECTRICITY EXPENSES     | -           | -              | 1,08,484.00 | 1,08,484.00   |
|  | - ELECTRICITY EXPENSES   | -           | -              | -           | -             |
|  | GST FILLING FEES         | -           | -              | 36,400.00   | 36,400.00     |
|  | - GDT FEE                | -           | -              | -           | -             |
|  | LEFE INSURANCE           | -           | -              | 6,708.00    | 6,708.00      |
|  | - LIFE INSURANCE         | -           | -              | -           | -             |
|  | MISCELLANEOUS EXPENSES   | -           | 1,06,07,060.00 | -           | 3,70,212.00   |
|  | POSTAL & STAMP           | -           | -              | 8,08,608.00 | 8,08,608.00   |
|  | - STAMP                  | -           | -              | -           | -             |
|  | PURIFIRE EXPENSES        | -           | -              | 35,520.00   | 35,520.00     |
|  | - PURIFIRE EXPENSES      | -           | -              | -           | -             |
|  | RENT                     | -           | -              | 1,30,000.00 | 1,30,000.00   |
|  | - RENT                   | -           | -              | -           | -             |
|  | ROC CHALLAN              | -           | -              | 15,000.00   | 15,000.00     |
|  | - ROC FILING             | -           | -              | -           | -             |
|  | TOTAL                    |             | 1,15,98,664.00 |             | 22,88,245.00  |

## COST OF MATERIALS CONSUMED

Note No: 17

|  | PARTICULARS                       |  | CURRENT YEAR   |  | PREVIOUS YEAR |
|--|-----------------------------------|--|----------------|--|---------------|
|  | OPENING INVENTORY OF RAW MATERIAL |  |                |  |               |
|  | PURCHASES OF RAW MATERIAL         |  | 1,32,97,800.00 |  |               |
|  | CLOSING INVENTORY OF RAW MATERIAL |  |                |  |               |
|  | COST OF RAW MATERIAL CONSUMED     |  | 1,32,97,800.00 |  |               |

## CHANGES IN INVENTORIES

Note No: 18

|  | PARTICULARS                        |                | CURRENT YEAR   |                | PREVIOUS YEAR    |
|--|------------------------------------|----------------|----------------|----------------|------------------|
|  | OPENING INVENTORY                  | -              | -              | -              | -                |
|  | FINISHED GOODS                     | 1,52,46,479.00 | 1,52,46,479.00 | 3,42,46,479.00 | 3,42,46,479.00   |
|  | CLOSING INVENTORY                  | -              | -              | -              | -                |
|  | FINISHED GOODS                     | 2,85,44,279.00 | 2,85,44,279.00 | 1,52,46,479.00 | 1,52,46,479.00   |
|  | (INCREASE)/DECREASE IN INVENTORIES |                | 1,32,97,800.00 |                | (1,90,00,000.00) |

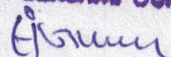
FOR GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED



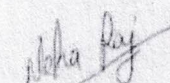
SANJAY KUMAR  
(Managing Director)  
(DIN-03409672)

Managing Director

Grih Lakshmi Construction Pvt. Ltd.  
Grih Lakshmi Construction Pvt. Ltd.



Managing Director



NEHA RAJ  
(Director)  
(DIN-06771530)

Director

Grih Lakshmi Construction Pvt. Ltd.

Managing Director  
Grih Lakshmi Construction Pvt. Ltd.

As Per Our audit report of even date.

FOR GULSHAN DHIRAJ &amp; ASSOCIATES

(Chartered Accountants)

RN : 0017704C

DHIRAJ KUMAR  
(PARTNER)

Membership No : 421878

UDIN :

GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED  
SAGUNA MORE  
NEAR GAS GODWON DANAPUR CANTI, DANAPUR  
DANAPUR-801503, BHAR

PROPERTY, PLANT AND EQUIPMENT

Note No : 7

| Particulars                         | GROSS BLOCK        |                          |                         |                     | DEPRECIATION / AMORTIZATION |              |                         |                                     |                     | NET BLOCK           |                     |
|-------------------------------------|--------------------|--------------------------|-------------------------|---------------------|-----------------------------|--------------|-------------------------|-------------------------------------|---------------------|---------------------|---------------------|
|                                     | As at April 1,2020 | Addition during the year | Ded/Adj during the year | As at March 31,2021 | Upto March 31, 2020         | For the year | Ded/Adj during the year | Effect on Deprn as per Co. Act,2013 | Upto March 31, 2021 | As at March 31,2021 | As at March 31,2020 |
| TANGIBLE ASSETS                     |                    |                          |                         |                     |                             |              |                         |                                     |                     |                     |                     |
| COMPUTERS AND DATA PROCESSING UNITS | 39080.00           | 0.00                     | 0.00                    | 39080               | 28426.00                    | 3644.00      | 0.00                    | 0.00                                | 32070               | 7010.00             | 10654.00            |
| OFFICE EQUIPMENT                    | 13000.00           | 0.00                     | 0.00                    | 13000               | 9517.00                     | 717.00       | 0.00                    | 0.00                                | 10234               | 2766.00             | 3483.00             |
| INTANGIBLE ASSETS                   |                    |                          |                         |                     |                             |              |                         |                                     |                     |                     |                     |
| INTANGIBLE                          | 0.00               | 19500.00                 | 0.00                    | 19500               | 0.00                        | 7127.00      | 0.00                    | 0.00                                | 7127                | 12373.00            | 0.00                |
| Total :                             | 52080              | 19500                    | 0.00                    | 71580               | 37943                       | 11488        | 0.00                    | 0.00                                | 49431               | 22149               | 14137               |
| Previous Year Total                 | 52080              | 0                        | 0                       | 52080               | 30875                       | 7068         | 0                       | 0.00                                | 37943               | 14137               | 21205               |

FOR GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

*Sanjay Kumar*

SANJAY KUMAR  
(Managing Director)  
(DIN-03409672)

Managing Director

Place : PATNA  
Date : 28/11/2021

Grih Lakshmi Construction Pvt. Ltd.

*Neha Raj*

NEHA RAJ  
(Director)  
(DIN-06771530)

Director

Grih Lakshmi Construction Pvt. Ltd.

As Per Our audit report of even date  
FOR GULSHAN DHIRAJ & ASSOCIATES

(Chartered Accountants)

FRN : 0017704C

DHIRAJ KUMAR  
(PARTNER)

Membership No : 421878  
UDIN : 22421878AAAAAO390



*Ganesh Kumar*

Managing Director  
Grih Lakshmi Construction Pvt. Ltd.

Managing Director

Grih Lakshmi Construction Pvt. Ltd.

**GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED**

**SAGUNA MORE  
NEAR GAS GODWON DANAPUR CANTT, DANAPUR  
DANAPUR-801503, BIHAR**

Note no :

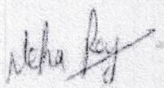
**Significant Accounting Policies**

1. **Basis of Accounting**  
The Assessee has followed Mercantile Basis of accounting
2. **Property, Plant and Equipment**  
Fixed Assets has been stated at historical cost less depreciation.
3. **Depreciation**  
Depreciation on fixed assets has been provided at Written down value method.
4. **Inventories**  
Inventories Has been Valued At Net Realisable Value.
5. **Revenue Recognition**  
Sales has been Stated Net of Tax And Duties.
6. **Sundry Creditors**  
Sundry Creditors Are subject to Confirmation
7. **Unsecured Loans**  
Unsecured Loans Are subject to Confirmation.

FOR GRIH LAKSHMI CONSTRUCTION  
PRIVATE LIMITED

  
Managing Director  
Grih Lakshmi Construction Pvt. L.  
SANJAY KUMAR  
(Managing Director)  
(DIN - 03409672)

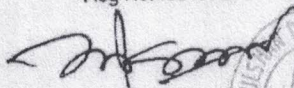
Place : PATNA  
Date : 28/11/2021

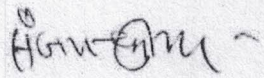
  
NEHA RAJ  
(Director)  
(DIN - 06771530)  
Director

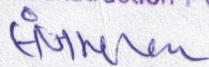
Grih Lakshmi Construction Pvt. Ltd.

As Per Our audit report of even date.

FOR GULSHAN DHIRAJ & ASSOCIATES  
(Chartered Accountants)  
Reg No. :0017704C

  
DHIRAJ KUMAR  
(Partner)  
Membership No : 421878

  
Managing Director  
Grih Lakshmi Construction Pvt. L.

Grih Lakshmi Construction Pvt. Ltd.  
  
Managing Director