

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

Balance Sheet as on 31st March, 2022

(Amount in Rs.)

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS			
(A) SHARE CAPITAL	1	10,00,000.00	10,00,000.00
(B) RESERVES AND SURPLUS	2	(21,54,299.00)	(26,94,702.00)
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
(3) NON-CURRENT LIABILITIES			
(A) LONG TERM BORROWINGS		-	-
(B) DEFERRED TAX LIABILITIES (NET)		-	-
(C) OTHER LONG TERM LIABILITIES		-	-
(D) LONG-TERM PROVISIONS		-	-
(4) CURRENT LIABILITIES			
(A) SHORT TERM BORROWINGS	3	8,25,75,301.00	3,16,84,833.00
(B) TRADE PAYABLES	4	-	-
(Bi) Total outstanding due to MSME		-	-
(Bii) Total outstanding due to Other than MSME		23,25,768.00	97,93,659.00
(C) OTHER CURRENT LIABILITIES	5	84,51,887.00	62,54,287.00
(D) SHORT-TERM PROVISIONS	6	2,47,550.00	7,32,000.00
TOTAL		9,24,46,207.00	4,67,70,077.00
(II) ASSETS			
(1) NON-CURRENT ASSETS			
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS		-	-
(I) PROPERTY, PLANT AND EQUIPMENT	7	6,996.00	9,776.00
(II) INTANGIBLE ASSETS		6,796.00	12,373.00
(III) 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
(E) OTHER NON-CURRENT ASSETS		-	-
(2) CURRENT ASSETS			
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES	9	8,01,19,471.00	2,85,44,279.00
(C) TRADE RECEIVABLES		-	-
(D) CASH AND BANK BALANCES	10	49,35,267.00	3,75,423.00
(E) SHORT TERM LOANS AND ADVANCES		-	-
(F) OTHER CURRENT ASSETS	11	73,77,677.00	12,60,290.00
TOTAL		9,24,46,207.00	4,67,70,077.00

SIGNIFICANT ACCOUNTING POLICIES

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FOR GRIH LAKSHMI CONSTRUCTION PRIVATE
LIMITED

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

Neha Raj
Director

Grih Lakshmi Construction Pvt. Ltd.

NEHA RAJ
(Director)
(DIN-06771530)

As Per Our audit report of even date.

FOR GULSHAN DHIRAJ & ASSOCIATES
(Chartered Accountants)
FRN/0017704C

Dhiraj Kumar
DHIRAJ KUMAR
(PARTNER)

Membership No : 421878
UDIN :

Place :
Date : 25/09/2022

Managing Director

SHARE CAPITAL

Note No: 1

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

RESERVES & SURPLUS

Note No: 2

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SURPLUS				
	OPENING BALANCE	(26,94,702.00)		(33,94,732.00)	
ADD:	ADDITIONS	5,40,403.00		7,00,030.00	
		(21,54,299.00)		(26,94,702.00)	
LESS:	DEDUCTIONS	-	(21,54,299.00)	-	(26,94,702.00)
	TOTAL		(21,54,299.00)		(26,94,702.00)

SHORT TERM BORROWINGS

Note No: 3

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SHORT TERM BORROWING - OTHERS UNSECURED	8,25,75,301.00	8,25,75,301.00	3,16,84,833.00	3,16,84,833.00
	TOTAL		8,25,75,301.00		3,16,84,833.00

TRADE PAYABLES

Note No: 4

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	1. AMOUNT PAYABLE FOR A PERIOD LESS THAN 1 YEAR				
	OTHERS	23,25,768.00		-	-
	DISPUTED DUES OTHERS	-	23,25,768.00	-	-
	2. AMOUNT PAYABLE FOR A PERIOD FOR 1-2 YEARS				
	3. AMOUNT PAYABLE FOR A PERIOD FOR 2-3 YEARS				
	4. AMOUNT PAYABLE FOR MORE THAN 3 YEARS				
	TOTAL		23,25,768.00		-

OTHER CURRENT LIABILITIES

Note No: 5

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER PAYABLES			98,76,040.00	
	- CURRENT LIABILITIES - OTHER	1,20,71,427.00		-	
	- CURRENT LIABILITIES - OTHER	(36,19,540.00)	84,51,887.00	(36,21,753.00)	62,54,287.00
	- DUTIES & TAXES		84,51,887.00		62,54,287.00
	TOTAL				

Giri Lakshmi Construction Pvt. Ltd.
Managing Director

TERM PROVISIONS

No: 6

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
INCOME TAX PAYABLE			2,09,818.00	
PROVISION FOR TAX	2,47,550.00			
PROVISIONS		2,47,550.00	5,22,182.00	7,32,000.00
TOTAL		2,47,550.00		7,32,000.00

PROPERTY, PLANT AND EQUIPMENT

Note No: 7

LONG-TERM LOANS AND ADVANCES

Note No: 8

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
LOANS AND ADVANCES - OTHERS			1,65,67,936.00	
SECURED, CONSIDERED GOOD	-			
ALLOWANCE FOR BAD AND DOUBTFUL	-		-	1,65,67,936.00
LOANS & ADVANCES *				
TOTAL		-		1,65,67,936.00

INVENTORIES

Note No: 9

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
FINISHED GOODS		8,01,19,471.00		2,85,44,279.00
TOTAL		8,01,19,471.00		2,85,44,279.00

CASH AND BANK BALANCES

Note No: 10

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CASH AND CASH EQUIVALANTS				
- BALANCES WITH BANK	48,78,816.00		3,74,024.00	
- CASH ON HAND	56,451.00	49,35,267.00	1,399.00	3,75,423.00
TOTAL		49,35,267.00		3,75,423.00

OTHER CURRENT ASSETS

Note No: 11

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CURRENT ASSETS - OTHER		73,77,677.00		12,60,290.00
TOTAL		73,77,677.00		12,60,290.00

REVENUE FROM OPERATIONS

Note No: 12

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
REVENUE FROM:				
- SALE OF PRODUCTS	97,93,659.00	97,93,659.00	1,35,20,000.00	1,35,20,000.00
TOTAL		97,93,659.00		1,35,20,000.00

EMPLOYEE BENEFITS EXPENSE

Note No: 13

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SALARIES AND WAGES		15,76,458.00		10,00,000.00
TOTAL		15,76,458.00		10,00,000.00

Giri Lakshmi Construction Pvt. Ltd.

A. J. H. H.

Managing Director

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 historicial 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.

Grih Lakshmi Construction Pvt. Ltd.
Ganesh
Managing Director

FOR GRIH LAKSHMI CONSTRUCTION PRIVATE
LIMITED

Sanjay Kumar
Managing Director
Grih Lakshmi Construction Pvt. Ltd.
SANJAY KUMAR
(Managing Director)
(DIN - 03409672)

Neha Raj
Director
Grih Lakshmi Construction Pvt. Ltd.
NEHA RAJ
(Director)
(DIN - 06771530)

As Per Our audit report of even date.

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

DHIRAJ KUMAR
(Partner)
Membership No : 421878

Place :
Date : 25/09/2022