GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

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

Statement of Profit and Loss for the year ending 31st March, 2020

(Amount in Rs.)

PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS	11		2,66,40,000.00		1,15,24,350.00
(II) OTHER INCOME	12		1,030.00		-
(III) TOTAL REVENUE (I+II)			**2,66,41,030.00**		**1,15,24,350.00**
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED	16	-		1,23,03,753.00	
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE		44,54,710.00		-	
(4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE	17	1,90,00,000.00		(75,10,000.00)	
(5) EMPLOYEE BENEFITS EXPENSE	13	9,20,000.00		12,45,500.00	
(6) FINANCE COSTS	14	3,162.00		-	
(7) DEPRECIATION AND AMORTIZATION EXPENSE	6	7,068.00		11,792.00	
(8) OTHER EXPENSES	15	22,88,245.00		58,44,040.00	
TOTAL EXPENSES			2,66,73,185.00		1,18,95,085.00
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			**(32,155.00)**		**(3,70,735.00)**
(VI) EXCEPTIONAL ITEMS			-		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			**(32,155.00)**		**(3,70,735.00)**
(VIII) EXTRAORDINARY ITEMS			-		-
(IX) PROFIT BEFORE TAX (VII-VIII)			**(32,155.00)**		**(3,70,735.00)**
(X) TAX EXPENSE:					
(1) CURRENT TAX			-		-
(2) DEFERRED TAX			-		-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			**(32,155.00)**		**(3,70,735.00)**
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS			-		-
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS			-		-
(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)			-		-
(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)			**(32,155.00)**		**(3,70,735.00)**
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			(0.32)		(3.71)
(2) DILUTED			(0.32)		(3.71)
SIGNIFICANT ACCOUNTING POLICIES	19				

As Per Our audit report of even date.

FOR GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

FOR GULSHAN DHIRAJ & ASSOCIATES
(Chartered Accountants)
FRN: 001770C

DHIRAJ KUMAR
(PARTNER)
Membership No: 421878
UDIN: 21421878AAAACQ8517

SANJAY KUMAR
(Managing Director)
(DIN-03499672)

NEHA RAJ
(Director)
(DIN-06771530)

Place: PATNA
Date: 15/12/2020

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PROPERTY, PLANT AND EQUIPMENT

Note No: 6

LONG-TERM LOANS AND ADVANCES

Note No: 7

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

INVENTORIES

Note No: 8

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	FINISHED GOODS		1,52,46,479.00		3,42,46,479.00
	TOTAL		**1,52,46,479.00**		**3,42,46,479.00**

CASH AND BANK BALANCES

Note No: 9

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CASH AND CASH EQUIVALANTS				
	- BALANCES WITH BANK	56,85,065.00			
	- CASH EQUIVALENTS - OTHER			2,60,568.00	
	- CASH ON HAND	1,55,281.00	58,40,346.00	1,55,281.00	4,15,849.00
	TOTAL		**58,40,346.00**		**4,15,849.00**

OTHER CURRENT ASSETS

Note No: 10

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CURRENT ASSETS - OTHER		15,85,950.00		
	TOTAL		**15,85,950.00**		-

REVENUE FROM OPERATIONS

Note No: 11

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	REVENUE FROM:				
	- SALE OF SERVICES			1,15,24,350.00	
	- SALE OF PRODUCTS	2,66,40,000.00	2,66,40,000.00		1,15,24,350.00
	TOTAL		**2,66,40,000.00**		**1,15,24,350.00**

OTHER INCOME

Note No: 12

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

GULSHAN DHIRAJ & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

EMPLOYEE BENEFITS EXPENSE

Note No: 13

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SALARIES AND WAGES		9,20,000.00		12,45,500.00
	TOTAL		9,20,000.00		12,45,500.00

FINANCE COSTS

Note No: 14

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

OTHER EXPENSES

Note No: 15

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	ACCOUNTING CHARGES			-	
	- ACCOUNTING CHARGESES	36,000.00			
	- ACCOUNTING FEE	-	36,000.00	30,000.00	30,000.00
	AUDING EXP.				
	- AUDIT FEE	25,000.00	25,000.00	45,000.00	45,000.00
	BANK CHARGES				
	- BANK CHARGE	-	-	4,562.00	4,562.00
	CAR INSURANCE				
	- CAR ISURANCE	18,566.00	18,566.00	-	-
	COMMISSION PAID				
	- COMMISSION	1,87,950.00	1,87,950.00	-	-
	DIRECT EXPENSES				
	- DIRECT EXPENSES	5,09,797.00	5,09,797.00	46,41,207.00	46,41,207.00
	ELECTRICITY EXPENSES				
	- ELECTRICITY EXPENSES	1,08,484.00	1,08,484.00	2,07,525.00	2,07,525.00
	GST FILLI G FEES				
	- GDT FEEE	36,400.00	36,400.00	-	-
	LEFE INSURANCE				
	- LIFE INSURANCE	6,708.00	6,708.00	-	-
	LEGAL EXPESNS				
	- LEGAL	-	-	5,47,880.00	5,47,880.00
	MISCELLANEOUS EXPENSES		3,70,212.00		1,68,403.00
	POSTAL & STAMP				
	- STAMP	8,08,608.00	8,08,608.00	-	-
	PURIFIRE EXPENSES				
	- PURIFIRE EXPENSES	35,520.00	35,520.00	-	-
	RENT				
	- RENT	1,30,000.00	1,30,000.00	1,64,000.00	1,64,000.00
	ROC CHALLAN				
	- ROC FILLING	15,000.00	15,000.00	-	-
	ROC FILLING EXPENSES				
	- ROC FILLING	-	-	15,000.00	15,000.00
	WATER EXPENSES				
	- WATER	-	-	20,463.00	20,463.00
	TOTAL		22,88,245.00		58,44,040.00

GULSHAN DHIRAJ & ASSOCIATES
CHARTERED ACCOUNTANTS

COST OF MATERIALS CONSUMED

Note No: 16

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OPENING INVENTORY OF RAW MATERIAL				1,23,03,753.00
	PURCHASES OF RAW MATERIAL				
	CLOSING INVENTORY OF RAW MATERIAL				
	COST OF RAW MATERIAL CONSUMED		-		**1,23,03,753.00**

CHANGES IN INVENTORIES

Note No: 17

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OPENING INVENTORY	-		-	
	FINISHED GOODS	3,42,46,479.00	3,42,46,479.00	2,67,36,479.00	2,67,36,479.00
	CLOSING INVENTORY	-		-	
	FINISHED GOODS	1,52,46,479.00	1,52,46,479.00	3,42,46,479.00	3,42,46,479.00
	(INCREASE)/DECREASE IN INVENTORIES		**(1,90,00,000.00)**		**75,10,000.00**

As Per Our audit report of even date.

FOR GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

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

GULSHAN DHIRAJ & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

SANJAY KUMAR
(Managing Director)
(DIN-03409672)

NEHA RAJ
(Director)
(DIN-06771530)

DHIRAJ KUMAR
(PARTNER)
Membership No: 421878
UDIN: 21421878AAAACQ8517

Place: PATNA
Date: 15/12/2020

Notes to Account for the year ending 31st March, 2020

(Amount in Rs.)

1. LISTS OF SHAREHOLDER'S HOLDINGS MORE THAN 5% OF SHARES

The name of the shareholder's holding more than 5% shares as on the balance sheet date is given below:

Sr No.	Name of the shareholder	No. of shares held	% of shares held
1	NEHA RAJ	10000	10.00
2	SANJAY KUMAR	90000	90.00
Total		100000	100.00

2. Figures in Balance Sheet have been regrouped and rearranged wherever necessary so as to make them comparable with in the

3. Figures in the Balance sheet are rounded off to the nearest of the rupee

4. The information/details given in the Audit report are as per the books maintained and determined and information are compiled and Management have broadly reviewed the basis of compiling details and information and made test checked wherever considered.

As Per Our audit report of even date.

FOR GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

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

GULSHAN DHIRAJ & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

DHIRAJ KUMAR
(PARTNER)
Membership No: 421878
UDIN: 21421878AAAACQ8517

SANJAY KUMAR
(Managing Director)
(DIN-03409672)

NEHA RAJ
(Director)
(DIN-06771530)

Place: PATNA
Date: 15/12/2020

GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

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

PROPERTY, PLANT AND EQUIPMENT

	GROSS BLOCK				DEPRECIATION / AMORTIZATION					NET BLOCK	
Particulars	As at April 1,2019	Addition during the year	Ded/Adj during the year	As at March 31,2020	Up to March 31, 2019	For the year	Ded/Adj during the year	Effect on Dep as per Co. Act,2013	Up to March 31, 2020	As at March 31,2020	As at March 31,2019
TANGIBLE ASSETS											
COMPUTERS AND DATA PROCESSING UNITS	39080.00	0.00	0.00	39080	22260.00	6166.00	0.00	0.00	28426	10654.00	16820.00
OFFICE EQUIPMENT	13000.00	0.00	0.00	13000	8615.00	902.00	0.00	0.00	9517	3483.00	4385.00
Total:	52080	0.00	0.00	52080	30875	7068	0.00	0.00	37943	14137	21205
Previous Year Total	52080	0	0	52080	19083	11792	0	0.00	30875	21205	32997

FOR GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

SANJAY KUMAR
(Managing Director)
(DIN-03409672)

NEHA RAJ
(Director)
(DIN-06771530)

As Per Our audit report of even date.
FOR GULSHAN DHIRAJ & ASSOCIATES
(Chartered Accountants)
FRN: 0017704C

DHIRAJ KUMAR
(PARTNER)
Membership No: 421878
UDIN: 21421878AAAACQ8517

GULSHAN DHIRAJ & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

Place: PATNA
Date: 15/12/2020

GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

SAGUNA MORE, NEAR GAS GODWON DANAPUR CANTT, 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.

FOR GRIH LAKSHMI CONSTRUCTION
PRIVATE LIMITED

SANJAY KUMAR
(Managing Director)
(DIN - 03409672)

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
UDIN : 21421878AAAACQ8517

Place : PATNA
Date : 15/12/2020