

# GRIH LAKSHMI CONSTRUCTION PRIVATE LIMITED

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

Balance Sheet as on 31st March, 2020

(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       | (33,94,733.00)        | (33,62,578.00)        |
| (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       | 1,30,20,122.00        | 46,48,348.00          |
| (B) TRADE PAYABLES                                   | 4       | 49,14,499.00          | 32,77,233.00          |
| (C) OTHER CURRENT LIABILITIES                        | 5       | 3,13,12,470.00        | 4,56,88,466.00        |
| (D) SHORT-TERM PROVISIONS                            |         | -                     | -                     |
| <b>TOTAL</b>                                         |         | <b>4,68,52,348.00</b> | <b>5,12,51,469.00</b> |
| <b>(II) ASSETS</b>                                   |         |                       |                       |
| <b>(1) NON-CURRENT ASSETS</b>                        |         |                       |                       |
| (A) PROPERTY, PLANT AND EQUIPMENT                    | 6       | 14,137.00             | 21,205.00             |
| (I) TANGIBLE ASSETS                                  |         | -                     | -                     |
| (II) INTANGIBLE ASSETS                               |         | -                     | -                     |
| (III) CAPITAL WORK-IN-PROGRESS                       |         | -                     | -                     |
| (IV) INTANGIBLE ASSETS UNDER DEVELOPMENT             |         | -                     | -                     |
| (B) NON-CURRENT INVESTMENTS                          |         | -                     | -                     |
| (C) DEFERRED TAX ASSETS (NET)                        | 7       | 2,41,65,436.00        | 1,65,67,936.00        |
| (D) LONG TERM LOANS AND ADVANCES                     |         | -                     | -                     |
| (E) OTHER NON-CURRENT ASSETS                         |         | -                     | -                     |
| <b>(2) CURRENT ASSETS</b>                            |         |                       |                       |
| (A) CURRENT INVESTMENTS                              | 8       | 1,52,46,479.00        | 3,42,46,479.00        |
| (B) INVENTORIES                                      |         | -                     | -                     |
| (C) TRADE RECEIVABLES                                | 9       | 58,40,346.00          | 4,15,849.00           |
| (D) CASH AND BANK BALANCES                           |         | -                     | -                     |
| (E) SHORT TERM LOANS AND ADVANCES                    | 10      | 15,85,950.00          | -                     |
| (F) OTHER CURRENT ASSETS                             |         | -                     | -                     |
| <b>TOTAL</b>                                         |         | <b>4,68,52,348.00</b> | <b>5,12,51,469.00</b> |

SIGNIFICANT ACCOUNTING POLICIES

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: 21421878AAAAACQ8517



Place: PATNA  
Date: 15/12/2020

# Notes Forming Part of Balance Sheet 31st March, 2020

(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 & SURPLUS

Note No: 2

|       | PARTICULARS     |                | CURRENT YEAR          |                | PREVIOUS<br>YEAR      |
|-------|-----------------|----------------|-----------------------|----------------|-----------------------|
|       | SURPLUS         |                |                       | (29,91,843.00) |                       |
| ADD:  | OPENING BALANCE | (33,62,578.00) |                       | -              |                       |
|       | ADDITIONS       | (33,62,578.00) |                       | (29,91,843.00) |                       |
| LESS: | DEDUCTIONS      | 32,155.00      | (33,94,733.00)        | 3,70,735.00    | (33,62,578.00)        |
|       | <b>TOTAL</b>    |                | <b>(33,94,733.00)</b> |                | <b>(33,62,578.00)</b> |

## SHORT TERM BORROWINGS

Note No: 3

|  | PARTICULARS                                   |                | CURRENT YEAR          |              | PREVIOUS YEAR       |
|--|-----------------------------------------------|----------------|-----------------------|--------------|---------------------|
|  | SHORT TERM BORROWING -<br>OTHERS<br>UNSECURED | 1,30,20,122.00 | 1,30,20,122.00        | 46,48,348.00 | 46,48,348.00        |
|  | <b>TOTAL</b>                                  |                | <b>1,30,20,122.00</b> |              | <b>46,48,348.00</b> |

## TRADE PAYABLES

Note No: 4

|  | PARTICULARS    |  | CURRENT YEAR        |  | PREVIOUS<br>YEAR    |
|--|----------------|--|---------------------|--|---------------------|
|  | TRADE PAYABLES |  | 49,14,489.00        |  | 32,77,233.00        |
|  | <b>TOTAL</b>   |  | <b>49,14,489.00</b> |  | <b>32,77,233.00</b> |

## OTHER CURRENT LIABILITIES

Note No: 5

|  | PARTICULARS                   |                | CURRENT<br>YEAR       |                | PREVIOUS YEAR         |
|--|-------------------------------|----------------|-----------------------|----------------|-----------------------|
|  | OTHER PAYABLES                |                |                       | 4,56,88,466.00 |                       |
|  | - CURRENT LIABILITIES - OTHER | 3,13,12,470.00 | 3,13,12,470.00        | -              | 4,56,88,466.00        |
|  | - CURRENT LIABILITIES - OTHER | 0              | 0                     | -              | -                     |
|  | <b>TOTAL</b>                  |                | <b>3,13,12,470.00</b> |                | <b>4,56,88,466.00</b> |



|  |  |  |   |  |
|--|--|--|---|--|
|  |  |  | 0 |  |
|--|--|--|---|--|

# PROPERTY, PLANT AND EQUIPMENT

Note No: 6

# LONG-TERM LOANS AND ADVANCES

Note No: 7

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

# INVENTORIES

Note No: 8

|  | PARTICULARS    |  | CURRENT YEAR          |  | PREVIOUS YEAR         |
|--|----------------|--|-----------------------|--|-----------------------|
|  | FINISHED GOODS |  | 1,52,46,479.00        |  | 3,42,46,479.00        |
|  | <b>TOTAL</b>   |  | <b>1,52,46,479.00</b> |  | <b>3,42,46,479.00</b> |

# 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        |
|  | <b>TOTAL</b>               |              | <b>58,40,346.00</b> |             | <b>4,15,849.00</b> |

# OTHER CURRENT ASSETS

Note No: 10

|  | PARTICULARS            |  | CURRENT YEAR        |  | PREVIOUS YEAR |
|--|------------------------|--|---------------------|--|---------------|
|  | CURRENT ASSETS - OTHER |  | 15,85,950.00        |  |               |
|  | <b>TOTAL</b>           |  | <b>15,85,950.00</b> |  | <b>-</b>      |

# REVENUE FROM OPERATIONS

Note No: 11

|  | PARTICULARS        |                | CURRENT YEAR          |                | PREVIOUS YEAR         |
|--|--------------------|----------------|-----------------------|----------------|-----------------------|
|  | REVENUE FROM:      |                |                       | 1,15,24,350.00 |                       |
|  | - SALE OF SERVICES |                |                       |                | 1,15,24,350.00        |
|  | - SALE OF PRODUCTS | 2,66,40,000.00 | 2,66,40,000.00        |                |                       |
|  | <b>TOTAL</b>       |                | <b>2,66,40,000.00</b> |                | <b>1,15,24,350.00</b> |

# OTHER INCOME

Note No: 12

|  | PARTICULARS                 |  | CURRENT YEAR    |  | PREVIOUS YEAR |
|--|-----------------------------|--|-----------------|--|---------------|
|  | OTHER NON-OPERATING REVENUE |  | 1,030.00        |  |               |
|  | <b>TOTAL</b>                |  | <b>1,030.00</b> |  | <b>-</b>      |



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

**PROPERTY, PLANT AND EQUIPMENT**

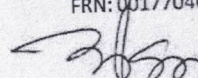
| Particulars                         | GROSS BLOCK        |                          |                         |                     | DEPRECIATION / AMORTIZATION |              |                         |                                   | NET BLOCK            |                     |                     |
|-------------------------------------|--------------------|--------------------------|-------------------------|---------------------|-----------------------------|--------------|-------------------------|-----------------------------------|----------------------|---------------------|---------------------|
|                                     | 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

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



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 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

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