

KAMINI ENGICONS PRIVATE LIMITED
CIN:U45202BR2007PTC013165
Balance Sheet as at 31st March 2023

Particulars	Note	As on 31.03.2023	As on 31.03.22
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	1,35,00,000.00	1,35,00,000.00
(b) Reserves and Surplus	4	1,78,04,652.09	1,44,76,466.01
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	4,28,90,537.72	5,29,50,188.65
(b) Deferred tax liabilities (Net)		1,599.00	2,468.00
(c) Other Long term liabilities	6	9,31,197.00	9,31,197.00
(d) Long term provisions	7	-	-
(4) Current Liabilities			
(a) Short-term borrowings	8	5,00,000.00	5,00,000.00
(b) Trade payables	9	1,78,33,786.71	1,51,45,602.03
(c) Other current liabilities	10	2,24,71,361.00	1,76,48,560.00
(d) Short-term provisions	11	39,06,269.00	17,33,523.00
Total		11,98,39,402.52	11,68,88,004.69
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	12	1,57,59,757.58	2,16,38,322.58
(ii) Intangible assets	12a	2,64,820.00	2,86,874.50
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)	14	-	-
(d) Long term loans and advances	15	-	-
(e) Other non-current assets			
(2) Current assets			
(a) Current investments	16	-	-
(b) Inventories	17	6,78,91,921.92	6,23,35,649.63
(c) Trade receivables	18	6,500.00	-
(d) Cash and cash equivalents	19	8,47,267.56	4,06,164.98
(e) Short-term loans and advances	20	3,50,69,135.46	3,22,20,993.00
(f) Other current assets	21	-	-
Total		11,98,39,402.52	11,68,88,004.69

Notes on Accounts Schedule "A"

Subject to our report of even date.

For A P T and Co. LLP

Chartered Accountants

M/s Kamini Engicons Pvt. Ltd.

M/s Kamini Engicons Pvt. Ltd.

Rehana Khanam

Managing Director

(Rehana Khanam)

Managing Director

Place: Patna

Date: 03.09.2023

(Jawed Ali Khan)
Director

Director

(Rakesh Srivastava)
Partner



KAMINI ENGICONS PRIVATE LIMITED
CIN:U45202BR2007PTC013165
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST, MARCH 2023

Particulars	Note No	As on 31.03.2023	As on 31.03.2022
I. Revenue from operations	22	1,20,48,286.00	91,06,000.00
II. Other Income	23	63,79,284.00	36,08,004.00
III. Total Revenue (I + II)		1,84,27,570.00	1,27,14,004.00
<u>IV. Expenses:</u>			
Cost of materials consumed	24a	44,94,410.29	9,01,672.03
Direct Expenses	24b	4,42,308.55	2,68,181.92
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	24c	(55,56,272.29)	(29,43,897.49)
Employee benefit expense	25	96,03,340.00	79,80,876.00
Financial costs	26	50,59,074.56	49,55,719.00
Depreciation and amortization expense	12 & 12a	33,619.50	33,619.50
Other expenses	27	5,82,626.31	5,95,967.84
Total Expenses		1,46,59,106.92	1,17,92,138.80
V. Profit before exceptional and extraordinary items and tax	(III - IV)	37,68,463.08	9,21,865.20
VI. Exceptional Items	28a		
VII. Profit before extraordinary items and tax (V - VI)		37,68,463.08	9,21,865.20
VIII. Extraordinary Items	28b	-	
IX. Profit before tax (VII - VIII)		37,68,463.08	9,21,865.20
X. Tax expense:			
(1) Current tax		4,41,146.00	2,37,878.00
(2) Deferred tax		(869.00)	(498.00)
(3) Interest on Income tax		-	-
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	33,28,186.08	6,84,485.20
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	
XV. Profit/(Loss) for the period (XI + XIV)		33,28,186.08	6,84,485.20
XVI. Earning per equity share:			
(1) Basic		2.47	0.51
(2) Diluted			

Notes on Accounts Schedule "A"

M/s Kamini Engicons Pvt. Ltd.

Rehana Khanam
Managing Director

(Rehana Khanam)
Managing Director

Place: Patna
Date: 03.09.2023

M/s Kamini Engicons Pvt. Ltd.

Jawed Ali Khan
Director

(Jawed Ali Khan)
Director

Subject to our report of even date.

For A P T and Co. LLP

Chartered Accountants

Rakesh Srivastava
Partner



KAMINI ENGICONS PRIVATE LIMITED
Notes forming part of the financial statements
Note 3 Share capital

Particulars		31.03.2023		31.03.2022
(a) Authorised				
Equity shares of ₹ 10.00 each with voting rights	3000000	3,00,00,000.00	3000000	3,00,00,000.00
(b) Issued, Subscribed & Paid up				
Equity shares of ₹ 10.00 each with voting rights	1350000	1,35,00,000.00	1350000	1,35,00,000.00
Total		1,35,00,000.00		1,35,00,000.00

Note 4 Reserves and surplus

Particulars		31.03.2023		31.03.2022
(a) Surplus / (Deficit) in Statement of Profit and Loss				
Opening balance	1,44,76,466.01		1,37,91,980.81	
Add: Profit / (Loss) for the year	33,28,186.08	1,78,04,652.09	6,84,485.20	1,44,76,466.01
Total		1,78,04,652.09		1,44,76,466.01

Note 5 Long-term borrowings

Particulars		31.03.2023		31.03.2022
(a) Loan (Secured)				
ICICI Bank (5 Loans)		4,28,90,537.72		5,29,50,188.65
Total		4,28,90,537.72		5,29,50,188.65

Note 6 Other long-term liabilities

Particulars		31.03.2023		31.03.2022
(a) Trade Payables: *				
(i) Axis Bank SD		3,78,000.00		3,78,000.00
(2) Idea Cellular Ltd		5,53,197.00		5,53,197.00
Total		9,31,197.00		9,31,197.00

Note 7 Long-term provisions

Particulars		31.03.2023		31.03.2022
(a) Provision for employee benefits:				
(b) Provision - Others:				
Total				

Note 8 Short-term borrowings

Particulars		31.03.2023		31.03.2022
(a) Loans repayable on demand				
From Rehana Khanam		5,00,000.00		5,00,000.00
Total		5,00,000.00		5,00,000.00

Note 9 Trade payables

Particulars		31.03.2023		31.03.2022
Trade payables:				
Advance for Customer & Sundry Creditors		1,78,33,786.71		1,51,45,602.03
Total		1,78,33,786.71		1,51,45,602.03

M/s Kamini Engicons Pvt. Ltd.
Rehana Khanam
Managing Director

M/s Kamini Engicons Pvt. Ltd.

[Signature]
Director



KAMINI ENGICONS PRIVATE LIMITED

Note 10 Other current liabilities

Particulars		31.03.2023		31.03.2022
Audit Fee Payable		6,16,960.00		6,56,000.00
Accounting Charges		2,51,000.00		1,91,000.00
SD-Society Security		1,03,600.00		1,03,600.00
Rehana Khanam(Director Salary)		1,06,58,060.00		80,23,860.00
Jawed Ali Khan(Director Salary)		1,08,08,300.00		86,74,100.00
GST Payable(Customers)		33,441.00		-
Total		2,24,71,361.00		1,76,48,560.00

Note 11 Short-term provisions

Particulars		31.03.2023		31.03.2022
1.Income tax Payable(As per last account)	-		69,761.00	
Add:Provision during the year	4,41,146.00		2,37,878.00	
	4,41,146.00		3,07,639.00	
Less:Self Assessment tax paid/TDS/Adv tax	-	4,41,146.00	3,07,639.00	-
TDS Payable		34,65,123.00		17,33,523.00
Total		39,06,269.00		17,33,523.00

M/s Kamini Engicons Pvt. Ltd.
Rehana Khanam
Managing Director

M/s Kamini Engicons Pvt. Ltd.
ACM
Director



KAMINI ENGICONS PRIVATE LIMITED
INCOME TAX ASSESSMENT YEAR 2022-23
ACCOUNTING YEAR 01.04.2022 TO 31.03.2023
DETAILS OF DEPRECIATION OF FIXED ASSETS AS ON 31.03.2023(UNDER COMPANIES ACT,2013)

Assets	Date of Purchase of New/Existing Assets	Original Cost	WDV As on 31.03.2022	Addition /sale	TOTAL	Estimated useful life as per schedule II (in year)	Balance days of Assets per Remaining life as on 31.03.2022	Days used in year	Rate of Dep.	Depreciation Amount	Net Block 31.03.2023
Building (UFO Mail)	01/04/2015	2,15,85,400.00	2,15,85,400.00	(58,67,000.00)	1,57,18,400.00	10	0	0	0.00%	-	1,57,18,400.00
Furniture & Fixture		1,323.00	788.00		788.00	30	-	0	9.50%	48.00	740.00
Generator	16/07/2015	1,30,000.00	52,134.58		52,134.58	30	8501	365	9.50%	11,517.00	40,617.58
		2,17,16,723.00	2,16,38,322.58	(58,67,000.00)	1,57,71,322.58					11,565.00	1,57,59,757.58

M/s Kamini Engicons Pvt. Ltd.
Kalana Khanam
Managing Director

M/s Kamini Engicons Pvt. Ltd.
A. Kumar
Director



KAMINI ENGLICONS PRIVATE LIMITED
Notes forming part of the financial statements
(DEPRECIATION AS PER INCOME TAX ACT)

A	Tangible assets	As on 01.04.22	Additions(1st Half)	Additions(2nd Half)	Gross block			TOTAL	Depreciation / amortisation expense for the year	Balance as at 31st March 2023	Rate
					Disposals	Borrowing cost capitalised	Other adjustments				
1	Building(UFO Mail)	2,15,85,400.00			(58,67,000.00)			1,57,18,400.00	-	1,57,18,400.00	5%
2	Furniture & Fixture	752.40						752.40	75.24	677.16	10%
3	Generator	54,103.84						54,103.84	8,115.58	45,988.26	15%
	Total	2,16,40,256.24			(58,67,000.00)			1,57,73,256.24	8,190.82	1,57,65,065.42	

Notes forming part of the financial statements
Note 12 Fixed assets (contd.)

B	Intangible assets	Original Cost	Additions	Gross block			Other adjustments	TOTAL	Accumulated depreciation and impairment			Net block		Rate of Dep.
				Disposals	Other adjustments	TOTAL			Balance as at 1 April, 22	Amortisation expense for the year	Total Amortisation	Balance as at 31 Dec. 23	Balance as at 31 March 22	
1	Preliminary Expenses	4,62,286.00				4,62,286.00		4,62,286.00	1,75,411.50	22,054.50	1,97,466.00	2,64,820.00	2,86,874.50	
	Total	4,62,286.00				4,62,286.00		4,62,286.00	1,53,357.00	22,054.50	1,75,411.50	2,86,874.50	3,08,929.00	

Deferred Tax Calculation
Opening(as per co act)
Opening(as per IT Act)
Timing Difference
Taxation

Profit
Add Depreciation(Co Act)
Less Depreciation(IT Act)

5,07,183.08
11,565.00
5,18,748.08
8,190.82
5,10,557.26

Deferred Tax Calculation
Closing(as per co act)
Closing(as per IT Act)
Timing Difference
Taxation

Normal Tax
Capital Gain Tax
Add E Cess
Total Tax

1,27,639.00
2,96,540.00
4,24,179.00
16,967.00
4,41,146.00

Depreciation
As per Co act
As per IT Act
Timing Difference
Taxation

11,565.00
8,190.82
3,374.18
869.00

M/s Kamini Englicons Pvt. Ltd.
Rehana Khanam
Managing Director

M/s Kamini Englicons Pvt. Ltd.
A. S. Srinivasan
Director



KAMINI ENGICONS PRIVATE LIMITED
Notes forming part of the financial statements
Note 17 Inventories
(At lower of cost and net realisable value)

Particulars		31.03.2023		31.03.2022
(a) Work in Progress Hussain Mansion , Sushila & Awadh Mansion)		6,78,91,921.92		6,23,35,649.63
Total		6,78,91,921.92		6,23,35,649.63

Note 18 Trade receivables

Particulars		31.03.2023		31.03.2022
GST Receivable		6,500.00		
Total		6,500.00		-

Note 19 Cash and cash equivalents

Particulars		31.03.2023		31.03.2022
(a) Cash in hand		7,07,404.55		58,817.55
(b) Cash at Bank				
Axis Bank	690.00			
ICICI Bank	1,26,523.01		690.00	
ICICI Bank(Huda Mansion)	12,650.00	1,39,863.01	3,46,657.43	3,47,347.43
Total		8,47,267.56		4,06,164.98

Note 20 Short-term loans and advances

Particulars		31.03.2023		31.03.2022
Loans & Advances(As per Annexure)		3,46,29,672.46		3,20,02,017.00
TDS(As per last account)	2,18,976.00		1,65,823.00	
Add:During the year	4,03,077.00		3,60,792.00	
	6,22,053.00		5,26,615.00	
Less:Adjusted in Income tax Provision	-		3,07,639.00	
	6,22,053.00		2,18,976.00	
Less:Refund during the year	1,82,590.00	4,39,463.00	-	2,18,976.00
Total		3,50,69,135.46		3,22,20,993.00

Note 21 Other current assets

Particulars		31.03.2023		31.03.2022
(a) Unbilled revenue				
(b) Accruals				
(i) Interest accrued on deposits				
(ii) Interest accrued on FDR				
(c) Others				
Total				

M/s Kamini Engicons Pvt. Ltd.
Rehana Khanam
Managing Director

M/s Kamini Engicons Pvt. Ltd.
[Signature]
Director



KAMINI ENGICONS PRIVATE LIMITED

Notes forming part of the financial statements

Note 22 Revenue from operations

Particulars	31.03.2023	31.03.2022
Sale of Flat		
1.Shahid Indris & Seraj enclave and Hussain Mansion	1,20,48,286.00	91,06,000.00
2. Conctct Charges		-
Total	1,20,48,286.00	91,06,000.00
Sale of services comprises		
Total - Sale of services		
Total - Other operating revenues		
Total -	1,20,48,286.00	91,06,000.00

Note 23 Other income

Particulars	31.03.2023	31.03.2022
Rent Recived	31,18,004.00	36,08,004.00
Profit on sale of fixed assets	32,61,280.00	
Misc.Income		
Total -	63,79,284.00	36,08,004.00

Note 24.a Cost of materials consumed

Particulars	31.03.2023	31.03.2022
Opening stock		
Add: Purchases(Construction Material)	44,94,410.29	9,01,672.03
Less: Closing stock		
Cost of material consumed	44,94,410.29	9,01,672.03

Note 24.b Direct Expenses

Particulars	31.03.2023	31.03.2022
Site Misc.Expenses	16,084.00	
Advertiesment	10,800.00	
Freight & Cartage	4,600.00	
Electric Charges(Site)	9,439.00	
GST(CGST & SGST)	2,66,351.55	1,29,885.92
Insurance Charges	46,499.00	56,847.00
Municipal tax & Charges	88,535.00	81,449.00
Total	4,42,308.55	2,68,181.92

Note 24.c Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	31.03.2023	31.03.2022
Inventories at the end of the year:		
Work in Progress	6,78,91,921.92	6,23,35,649.63
	6,78,91,921.92	6,23,35,649.63
Inventories at the beginning of the year:		
Work in Progress	6,23,35,649.63	5,93,91,752.14
Net (increase) / decrease	(55,56,272.29)	(29,43,897.49)

Note 25 Employee benefits expense

Particulars	31.03.2023	31.03.2022
Labour Charges(Wages)	17,53,340.00	1,02,564.00
Salaries	5,90,000.00	4,80,000.00
Director's Remuneration	72,00,000.00	72,00,000.00
Security Guard	60,000.00	1,98,312.00
Total	96,03,340.00	79,80,876.00

M/s Kamini Engicons Pvt. Ltd.

Rehana Khanam
Managing Director

M/s Kamini Engicons Pvt. Ltd.

[Signature]
Director



KAMINI ENGICONS PRIVATE LIMITED**Note 26 Finance costs**

Particulars		31.03.2023		31.03.2022
(a) Interest expense on:				
(i) Borrowings				
Bank Interest		50,59,074.56		49,55,719.00
Total		50,59,074.56		49,55,719.00

Note 27 Other expenses

Particulars		31.03.2023		31.03.2022
Audit fee(Including GST)		3,48,000.00		3,28,000.00
Accounting Charges		60,000.00		60,000.00
Bank Charges		4,517.03		14,149.74
Misc.Expenses		14,750.00		1,456.00
Late Fee(GST,TDS etc)		8,100.00		9,050.00
Printing & Stationery		510.00		3,600.00
Travelling & Conveyance		8,264.00		2,326.00
Telephone & Mobile Expenses		4,599.00		2,640.00
Electric & Generator Charges		25,187.00		21,929.00
Repair & Maintenance		8,197.76		35,816.79
Rent		98,000.00		1,12,000.00
Filling fee		2,500.00		5,000.00
R/off		1.52		0.31
Total		5,82,626.31		5,95,967.84

M/s Kamini Engicons Pvt. Ltd.

Rehana Khanam
Managing Director

M/s Kamini Engicons Pvt. Ltd.

[Signature]
Director

