

MODERN BATH PRIVATE LIMITED

SHIEKHPURA, BAILEY ROAD, PATNA - 800 001

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	Note No	Figures as at the end of current Year	Figures as at the end of previous Year
1 Revenue from operations	12	1,15,72,865.16	1,02,56,100.00
2 Other Income	13	3,250.00	0.00
3 Total Revenue		1,15,76,115.16	1,02,56,100.00
4 Expenses:			
Purchase Cost	14	95,62,125.87	69,13,764.98
Change in Inventories	15	-10,16,694.79	4,33,058.15
Employee benefit expense	16	5,85,000.00	5,65,500.00
Financial costs	17	13,80,136.08	14,86,441.80
Other expenses	18	3,47,773.44	4,21,772.46
Depreciation	7	6,40,932.00	3,73,313.00
Total Expenses		1,14,99,272.60	1,01,93,850.39
5 Profit before tax		76,842.56	62,249.61
6 Exceptional Items	19	0.00	0.00
7 Profit after exceptional items before tax		76,842.56	62,249.61
8 Tax expense:			
(a) Current Income tax		38,286.00	15,570.00
(b) Income tax earlier year		0.00	-4,750.00
(c) Deferred tax		-16,274.00	2,190.00
9 Profit/(Loss) for the period		54,830.56	49,239.61
10 Earning per equity share:			
(a) Basic			
(b) Diluted			

Summary of Significant Accounting Policies 2
The accompanying notes are an integral part of financial statements

FOR, MODERN BATH PRIVATE LIMITED

Gyan Kaushik

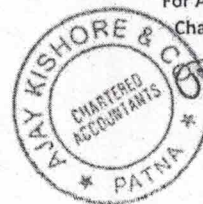
GYAN KAUSHIK
DIRECTOR
DIN : 02264409

Reena Kumari

REENA KUMARI
DIRECTOR
DIN : 02107948

As per our report of even date attached

For AJAY KISHORE & CO.
Chartered Accountants



Ajay Kishore Jha
CA Ajay Kishore Jha
PARTNER
Mem. : 055086

Place : Patna
Date : 28-11-2021

UDIN : 22055086AAAAAP7888

MODERN BATH PRIVATE LIMITED

Notes to Financial Statements for the year ended March 31, 2021

PARTICULARS	Figures as at 31-03-2021	Figures as at 31-03-2020
NOTE NO. - 12- REVENUE FROM OPERATIONS		
Sales	11575067.52	10342064.89
Less : Sales Return	2202.36	85964.89
Total	11572865.16	10256100.00
NOTE NO. - 13 - OTHER INCOME		
Interest on Security Deposits	3250.00	0.00
Other Intt and Other Receipts	0.00	0.00
TOTAL	3250.00	0.00
NOTE NO. - 14 - PURCHASE COST		
Purchase including Frieght & Other charges	9562125.87	6913764.98
(Purchase Rs. : 99,40,759.16 (+) Plus Transportation Rs. 304118.08		
(-) Less Disound on Purchase Rs. 682751.37 = 99,62,125.87)		
TOTAL	9562125.87	6913764.98
NOTE NO. - 15 - CHANGE IN INVENTORIES		
Opening Stock of Finished Goods	25465715.21	25898773.36
Less : Closing Stock of Finished Goods	26482410.00	25465715.21
	-1016694.79	433058.15
NOTE NO. - 16- EMPLOYEE BENEFIT EXPENSES		
Salary & Bonus	585000.00	565500.00
Director's Remuneration	0.00	0.00
Staff Welfare	0.00	0.00
TOTAL	585000.00	565500.00
NOTE NO. - 17 - FINANCIAL COSTS		
Bank Charges	6740.00	54259.80
Bank Interest	1373396.08	1432182.00
TOTAL	1380136.08	1486441.80
NOTE NO. - 18 - OTHER EXPENSES		
Rent	180000.00	180000.00
Printing & Stationary	8568.00	0.00
Travelling & Conveyance	15421.00	0.00
Electricity & Generator	95841.00	104209.00
Shop Expenses	6020.00	4248.00
Legal & Consultancy Expenses	0.00	1500.00
Audit Fee	15000.00	17700.00
Discount Allowed	2653.00	0.00
VAT Interest	0.00	28900.00
Insurance	24297.00	84328.06
Round off	-26.56	887.40
TOTAL	347773.44	421772.46
NOTE NO. - 19 - EXCEPTIONAL ITEMS		
Sales tax Paid (Assessed) during the Year	0.00	0.00
	0.00	0.00

MODERN BATH PVT LTD

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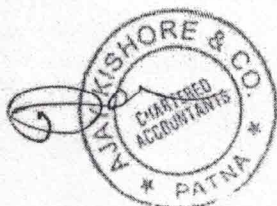
Gyan K. Singh

Director

MODERN BATH PVT LTD,

Renu Kumari ✓

Director



MODERN BATH PRIVATE LIMITED

Notes to Financial Statements for the year ended March 31, 2021

NOTE NO. - '7' OF FIXED ASSETS FORMING PART OF THE BALANCE SHEET AS ON 31.03.2021

PARTICULARS	Rate	Gross Block			Accumulated Depreciation			Net Block	
		as on 01.04.2020	Addition	TOTAL	Upto 01.04.2020	During the year	TOTAL	WDV as on 31.03.2021	WDV as on 31.03.2020
Furniture & Fixtures	25.89%	1131750.00	0.00	1131750.00	972805.00	41151.00	1013956.00	117794.00	158945.00
Air Conditioner	18.10%	122000.00	0.00	122000.00	90695.00	5666.00	96361.00	25639.00	31305.00
Computer	63.16%	100000.00	0.00	100000.00	95503.00	2840.00	98343.00	1657.00	4497.00
Building	4.87%	6373516.00	0.00	6373516.00	674926.00	277521.00	952447.00	5421069.00	5698590.00
Mobile Phone	18.10%	66990.00	0.00	66990.00	11428.00	10057.00	21485.00	45505.00	55562.00
Vehicles	31.23%	0.00	2360511.64	2360511.64	0.00	303697.00	303697.00	2056814.64	0.00
TOTAL Rs.		7794256.00	2360511.64	10154767.64	1845357.00	640932.00	2486289.00	7668478.64	5948899.00

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MODERN BATH PVT LTD

Gyan Kaur
Director

MODERN BATH PVT LTD

Reena Kumar
Director

