MODERN BATH PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

	Particulars	Note No	Figures as at the end of current Year	Figures as at the end of previous Year
1	Revenue from operations	12	1,65,29,571.00	1,15,72,865.16
2	Other Income	13	1,98,897.90	3,250.00
3	**Total Revenue**		**1,67,28,468.90**	**1,15,76,115.16**
4	Expenses:			
	Purchase Cost	14	79,49,456.17	95,62,125.87
	Change in Inventories	15	46,70,442.60	-10,16,694.79
	Employee benefit expense	16	16,06,800.00	5,85,000.00
	Financial costs	17	10,76,148.61	13,80,136.08
	Other expenses	18	5,96,152.49	3,47,773.44
	Depreciation	7	6,28,615.00	6,40,932.00
	Total Expenses		**1,65,27,614.87**	**1,14,99,272.60**
5	Profit before tax		**2,00,854.03**	**76,842.56**
6	Exceptional Items	19	0.00	0.00
7	Profit after exceptional items before tax		**2,00,854.03**	**76,842.56**
8	Tax expense:			
	(a) Current Income tax		46,400.00	38,286.00
	(b) Income tax earlier year		-12,438.00	0.00
	(c) Deferred tax		10,211.00	-16,274.00
9	Profit/(Loss) for the period		**1,56,681.03**	**54,830.56**
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

As per our report of even date attached

FOR, MODERN BATH PRIVATE LIMITED

For AJAY KISHORE & CO.
Chartered Accountants

AJAY KISHORE & CO. CHARTERED ACCOUNTANTS PATNA

Gyan Kaushik
GYAN KAUSHIK
DIRECTOR
DIN : 02264409

Reena Kumari
REENA KUMARI
DIRECTOR
DIN : 02107948

CA Ajay Kishore Jha
PARTNER
Mem. : 055086
UDIN : 22055086AZOEUU3433

Place : Patna
Date : 28.09.2022

MODERN BATH PRIVATE LIMITED

Notes to Financial Statements for the year ended March 31, 2022

PARTICULARS	Figures as at 31-03-2022	Figures as at 31-03-2021
NOTE NO. - 12- REVENUE FROM OPERATIONS		
Sales	16529571.00	11575067.52
Less : Sales Return	0.00	2202.36
Total	**16529571.00**	**11572865.16**
NOTE NO. - 13 - OTHER INCOME		
Interest on Security Deposits	3000.00	3250.00
Other Intt and Other Receipts	195897.90	0.00
TOTAL	**198897.90**	**3250.00**
NOTE NO. - 14 - PURCHASE COST		
Purchase including Frieght & Other charges	7949456.17	9562125.87
TOTAL	**7949456.17**	**9562125.87**
NOTE NO. - 15 - CHANGE IN INVENTORIES		
Opening Stock of Finished Goods	26482410.00	25465715.21
Less : Closing Stock of Finished Goods	21811967.40	26482410.00
	4670442.60	**-1016694.79**
NOTE NO. - 16- EMPLOYEE BENEFIT EXPENSES		
Salary & Bonus	756800.00	585000.00
Director's Remuneration	850000.00	0.00
Staff Welfare	0.00	0.00
TOTAL	**1606800.00**	**585000.00**
NOTE NO. - 17 - FINANCIAL COSTS		
Bank Charges	5346.40	6740.00
Bank Interest	1070802.21	1373396.08
TOTAL	**1076148.61**	**1380136.08**
NOTE NO. - 18 - OTHER EXPENSES		
Rent	180000.00	180000.00
Printing & Stationary	2290.00	8568.00
Travelling & Conveyance	0.00	15421.00
Electricity & Generator	50828.00	95841.00
Shop Expenses	4260.00	6020.00
Registration Charges	99900.00	0.00
Audit Fee	12712.00	15000.00
Discount Allowed	0.00	2653.00
Insurance	13125.00	24297.00
Miscellaneous Expenses	93742.00	0.00
Advertisement	63720.00	0.00
Repair & Maintance	69619.49	0.00
Telephone Expenses	5956.00	0.00
Round off	0.00	-26.56
TOTAL	**596152.49**	**347773.44**
NOTE NO. - 19 - EXCEPTIONAL ITEMS		
Sales tax Paid (Assessed) during the Year	0.00	0.00
	0.00	**0.00**

AJAY KISHORE & CO. CHARTERED ACCOUNTANTS PATNA

MODERN BATH PVT LTD

Director

(This space is intentionally left blank)

MODERN BATH PVT LTD

Director

MODERN BATH PRIVATE LIMITED

Notes to Financial Statements for the year ended March 31, 2022

NOTE NO. - '7' OF FIXED ASSETS FORMING PART OF THE BALANCE SHEET AS ON 31.03.2022

PARTICULARS	Rate	Gross Block			Accumulated Depreciation			Net Block	
		as on 01.04.2021	Addition	TOTAL	Upto 01.04.2021	During the year	TOTAL	WDV as on 31.03.2022	WDV as on 31.03.2021
Furniture & Fixtures	25.89%	1131750.00	11853.00	1143603.00	1013956.00	32801.00	1046757.00	96846.00	117794.00
Air Conditioner	18.10%	122000.00	94213.44	216213.44	96361.00	17442.00	113803.00	102410.44	25639.00
Computer	63.16%	100000.00	0.00	100000.00	98343.00	1047.00	99390.00	610.00	1657.00
Building	4.87%	6373516.00	0.00	6373516.00	952447.00	264006.00	1216453.00	5157063.00	5421069.00
Mobile Phone	18.10%	66990.00	0.00	66990.00	21485.00	8236.00	29721.00	37269.00	45505.00
CCTV Camera	18.10%	0.00	20857.96	20857.96	0.00	1386.00	1386.00	19471.96	0.00
Vehicles	31.23%	2360511.64	0.00	2360511.64	303697.00	303697.00	607394.00	1753117.64	2056814.64
TOTAL Rs.		**10154767.64**	**126924.40**	**10281692.04**	**2486289.00**	**628615.00**	**3114904.00**	**7166788.04**	**7668478.64**

(This space is intentionally left blank)

AJAY KISHORE & CO. CHARTERED ACCOUNTANTS PATNA

MODERN BATH PVT LTD

Director

MODERN BATH PVT LTD

Director