

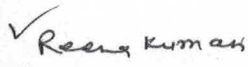
MODERN BATH PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2022

Particulars	Note No	Figures as at 31-03-2022	Figures as at 31-03-2021
EQUITY AND LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	3	1990000.00	1990000.00
(b) Reserves and Surplus	4	2475641.24	2318960.21
2 Non-Current Liabilities			
(a) Long Term Borrowings	5	29117955.29	24846796.08
3 Current Liabilities			
(a) Short Term Borrowings	6	-47727.46	-47727.46
(b) Trade Payables	6	8289503.07	11176507.43
(c) Other Current Liabilities	6	535689.79	-199925.83
(d) Short-term provisions	6	46400.00	38286.00
Total		42407461.93	40122896.43
ASSETS			
1 Non-current assets			
(a) Fixed assets	7	7166788.04	7668478.64
(b) Deferred Tax Assets		97473.00	107684.00
2 Current assets			
(a) Inventories	8	21811967.40	26482410.00
(b) Trade receivables	9	1106850.09	1942367.17
(c) Cash and cash equivalents	10	287942.79	437225.62
(d) Short-term loans and advances	11	11936440.61	3484731.00
Total		42407461.93	40122896.43
Summary of Significant Accounting Policies			
		2	
The accompanying notes are an integral part of financial statements			

FOR, MODERN BATH PRIVATE LIMITED

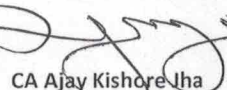

GYAN KAUSHIK
DIRECTOR
DIN : 02264409


REENA KUMARI
DIRECTOR
DIN : 02107948

As per our report of even date attached

For AJAY KISHORE & CO.
Chartered Accountants




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. - 3- SHARE CAPITAL		
Authorised		
35000 Equity Share of Rs. 100/- each	3500000.00	3500000.00
Issued, Subscribed & Paid up		
19900 Equity Share of Rs. 100 Each	1990000.00	1990000.00
Share Application Money	0.00	0.00
Total	1990000.00	1990000.00
Shareholders holding more than 5 percent shares		
Name	Current Year	Previous Year
	% No. of Shares	% No. of Shares
Sri Gyan Kaushik	45 9000	45 9000
Smt. Reena Kumari	55 10900	55 10900
NOTE NO. - 4 - RESERVE AND SURPLUS		
Surplus		
Opening Balance	2318960.21	2264129.65
Add: Profit/ (Loss) for the Year	156681.03	54830.56
TOTAL	2475641.24	2318960.21
NOTE NO. - 5 - LONG TERM BORROWINGS		
Secured Loan	689847.00	1048400.00
Unsecured Loan	28428108.29	23798396.08
TOTAL	29117955.29	24846796.08
NOTE NO. - 6 - CURRENT LIABILITIES		
<u>Short Term Borrowings</u>		
<u>Secured Loan</u>		
Cash credit from Indusind Bank	-47727.46	-47727.46
Cash credit from State Bank of India	0.00	0.00
	-47727.46	-47727.46
<u>Trade Payables</u>		
Liabilities for Supplies	1954346.07	1327990.28
Liabilities for Expenses	525635.00	7021368.73
Advance from Customers	5809522.00	2827148.42
	8289503.07	11176507.43
<u>Other Current Liabilities</u>		
<u>Statutory Liabilities</u>		
GST	535689.79	-199925.83
	535689.79	-199925.83
<u>Short-term provisions</u>		
Provision for Income Tax	46400.00	38286.00
	46400.00	38286.00
TOTAL	8823865.40	10967140.14
NOTE NO. - 8 - INVENTORIES		
Stock in Hand	21811967.40	26482410.00
TOTAL	21811967.40	26482410.00
NOTE NO. - 9 - TRADE RECEIVABLES (Secured, Unsecured Considered good & doubtful)		
Debts more than 6 months	0.00	0.00
Other Debts	1106850.09	1942367.17
TOTAL	1106850.09	1942367.17
NOTE NO. - 10 - CASH AND CASH EQUIVALENTS		
- In Current A/C	281657.06	430958.16
Cash in Hand	6285.73	6267.46
TOTAL	287942.79	437225.62
NOTE NO. - 11 - SHORT TERM LOANS AND ADVANCES		
Advance Income tax	0.00	42958.00
Advance to Others	3062271.00	860001.00
Development Expenditures	8874169.61	2581772.00

MODERN BATH PVT LTD

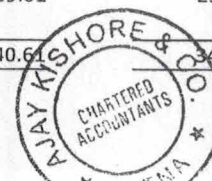
Gyan Kaushik
Director

MODERN BATH PVT LTD

Reena Kumari

Director

11936440.61 3484731.00



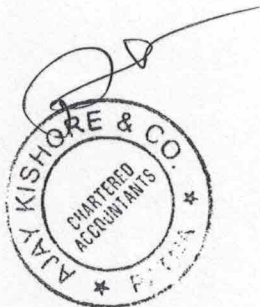
MODERN BATH PRIVATE LIMITED

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

NOTE NO. - 'I' 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

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MODERN BATH PVT LTD

Gyanendra Kumar
Director

MODERN BATH PVT LTD

Renu Kumar
Director