MODERN BATH PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31st March, 2023

(in Rs.)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Revenue from operations	2.16	12,96,049.62	1,65,29,571.00
Other income	2.17	23,150.00	1,98,897.90
Total Revenue		**13,19,199.62**	**1,67,28,468.90**
Expenses:			
Cost of Material Consumed	2.18	10,29,897.19	1,26,19,898.77
Change in Inventories	2.19	-	-
Employees Benefit expenses	2.20	31,500.00	7,56,800.00
Finance costs	2.21	5,661.36	10,76,148.61
Depreciation	2.9	89,492.00	6,28,615.00
Other expenses	2.23	54,308.13	14,46,152.49
Total expenses		**12,10,858.68**	**1,65,27,614.87**
Profit before exceptional & extraordinary items and tax		**1,08,340.94**	**2,00,854.03**
Exceptional & extraordinary Items		-	-
Profit before Tax		**1,08,340.94**	**2,00,854.03**
Less			
Tax expense of Continuing operation:-			
(1) Current tax		18,770.00	46,400.00
(2) Income tax earlier year			(12,438.00)
(3) Deferred tax		11,479.00	10,211.00
Profit from Continuing operation (after tax)		**78,091.94**	**1,56,681.03**
Earnings per equity share:			
(1) Basic		3.92	7.87
(2) Diluted		3.92	7.87
Significant Accounting policies and notes to Financial Statements	(1 & 2.1 to 2.30)		

For and on behalf of the Board

MODERN BATH PVT LTD

Director

GYAN KAUSHIK
DIRECTOR
DIN : 02264409

MODERN BATH PVT LTD

Director

REENA KUMARI
DIRECTOR
DIN : 02107948

Auditor's Report
As per our report of even date annexed

For AJAY KISHORE & CO.
(Chartered Accountants)
Firm's Regn. No. 005899C

AJAY KISHORE & CO. CHARTERED ACCOUNTANTS PATNA

CA AJAY KISHORE JHA
PARTNER
M. No. 055086
UDIN :23055086BGYLPC9747

Place : PATNA
Date : 04.09.2023

Note No-2.16 Revenue from operations

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Sales of Goods	12,96,049.62	1,65,29,571.00
Total	**12,96,049.62**	**1,65,29,571.00**

Note No-2.17 Other Incomes

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Discount Received	-	-
Interest On Deposits	-	3,000.00
Other Intt and Other Receipts	23,150.00	1,95,897.90
Total	**23,150.00**	**1,98,897.90**

Note No- 2.18 Raw Material Consumed & Packaging

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Opening Stock of Raw Material & Packing Material	2,18,11,967.40	2,64,82,410.00
Add: Purchase		
Purchase of Raw Material & Packing Materials	2,68,829.79	79,49,456.17
Less:		
Closing Stock of Raw Material & Packing Material	2,10,50,900.00	2,18,11,967.40
Total	**10,29,897.19**	**1,26,19,898.77**

Note No- 2.19 Change in Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Opening Stock of Finished Goods	-	-
Closing Stock of Finished Goods	-	-
Total	-	-

Note No-2.20 Employees Benefit expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Wages & Salary	31,500.00	7,56,800.00
Staff Welfare Expenses	-	-
Total	**31,500.00**	**7,56,800.00**

MODERN BATH PVT LTD

Director

MODERN BATH PVT LTD

Director

AJAY KISHORE & CO. CHARTERED ACCOUNTANTS PATNA

Note No-2.21 Financial Cost

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Bank Charge	5,661.36	5,346.40
Bank Interest		10,70,802.21
Total	**5,661.36**	**10,76,148.61**

Note No-2.22 Depreciation and Amortisation Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Depreciation	89,492.00	6,28,615.00
Total	**89,492.00**	**6,28,615.00**

Note No-2.23 Other Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Direct Expenses		
Clearing & Forwarding Charges	-	-
Custom & Other Exp.	-	-
Diesel Exp.	-	-
Electricity Exp.	-	50,828.00
Freight Inward	-	-
Total	-	50,828.00
Indirect Expenses		
Accounting Exp.	-	-
Advertisement Exp.	-	63,720.00
Round Off	3,843.13	-
Business Promotion Expenses	-	-
Contractor Charge	-	-
Printing & Stationary	-	2,290.00
Consultancy Charges	-	-
Director Remuneration	-	8,50,000.00
Donation	-	-
Filling Fee	-	99,900.00
Insurance Expenses	-	13,125.00
Internet Expenses	-	-
Legal & Professional Charges	500.00	-
Loan Processing Fees	-	-
Miscellneous Exp	-	93,742.00
Office Expenses	1,000.00	4,260.00
Prieliminary Expenses	-	-
Rent Expenses	-	1,80,000.00
Repair & Maintenance Expenses.	48,965.00	69,619.49
Security Service Charges	-	-
Short & Excess	-	-
Special Discount	-	-
Telephone Exp.	-	5,956.00
Travelling & Conveyance Exp	-	-
Vehicle Running & Maint.	-	-
Auditor Remuneration		
a) Audit Fees	-	12,712.00
b) Taxation Matters	-	-
c) Company Law Matters	-	-
Total	**54,308.13**	**13,95,324.49**
Grand Total (a+b)	**54,308.13**	**14,46,152.49**

MODERN BATH PVT LTD

Director

MODERN BATH PVT. LTD.

Director

AJAY KISHORE & CO. CHARTERED ACCOUNTANTS PATNA