

MODERN BATH PRIVATE LIMITED

Balance Sheet as at 31st March, 2023

		(in Rs.)	(in Rs.)
Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a) Share Capital	2.1	19,90,000.00	19,90,000.00
b) Reserves and Surplus	2.2	25,54,613.18	24,75,641.24
c) Money received against Share warrants		-	-
(2) Share Application money Pending allotment			
(3) Non-Current Liabilities			
a) Long-Term Borrowings	2.3	1,93,73,494.89	2,90,70,227.83
b) Deferred Tax Liabilities(Net)	2.4	-	-
c) Other Long -Term Liabilities		-	-
d) Long Term Provisions		-	-
(4) Current Liabilities			
a) Short-Term Borrowings	2.5	-	-
b) Trade Payables	2.6	2,34,23,094.77	82,89,503.07
c) Other Current Liabilities	2.7	3,48,499.88	5,35,689.79
d) Short Term Provisions	2.8	18,770.00	46,400.00
TOTAL		4,77,08,472.72	4,24,07,461.93
II. ASSETS			
(1) Non- Current Assets			
a) Property, Plant & Equipments & Intangible Assets			
i) Property, Plant & Equipments	2.9	5,10,303.40	71,66,788.04
ii) Intangible Assets		-	-
iii) Capital Work in Progress		-	-
iv) Intangible Assets under development		-	-
b) Non-Current Investments		-	-
c) Deferred Tax Assets(Net)		85,994.00	97,473.00
d) Long -Term loans and Advances	2.10	2,51,13,687.85	1,19,36,440.61
e) Other non-current Assets	2.11	-	-
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	2.12	2,10,50,900.00	2,18,11,967.40
c) Trade Receivables	2.13	-	11,06,850.09
d) Cash and cash equivalents	2.14	9,47,587.47	2,87,942.79
e) Short-Term Loans and Advances	2.15	-	-
e) Other current Assets		-	-
TOTAL		4,77,08,472.72	4,24,07,461.93
Significant Accounting policies and notes to Financial Statements	(1 & 2.1 to 2.30)	-	-

For and on behalf of the Board
For, MODERN BATH PRIVATE LIMITED

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

MODERN BATH PVT LTD

Gyan Kaushik
Director

GYAN KAUSHIK
DIRECTOR
DIN : 02264409

Place : PATNA
Date : 04.09.2023

Reena Kumari
Director
REENA KUMARI
DIRECTOR
DIN : 02107948

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



Ajay Kishore Jha
PARTNER
M. No. 055086

UDIN :23055086BGYLPC9747

EQUITY & LIABILITIES

Note No. 2.1 Share Capital

Particulars	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	₹		₹	
Authorised 35000 Equity Shares of ₹ 100/- each (PY 35000 Equity Shares of ₹ 100/- each)	35,000	35,00,000.00	35,000	35,00,000.00
	35,000	35,00,000.00	35,000	35,00,000.00
Issued Subscribed & Paid up 19900 Equity Shares of ₹ 100/- each fully paid up (PY 19900 Equity Shares of ₹ 100/- each fully paid up)	19,900	19,90,000.00	19,900	19,90,000.00
Total	19,900	19,90,000.00	19,900	19,90,000.00

Note No. 2.1 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period

Particulars	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	Number	₹	Number	₹
Equity Shares:				
Shares outstanding at the beginning of the year	19,900	19,90,000.00	19,900	19,90,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	19,900	19,90,000.00	19,900	19,90,000.00

Note No. 2.1(b) Right, Preferences and Restriction attached to Shares

Equity Shares

The company has only one class of Equity having a par value ₹100 per share. Each shareholder is eligible for one vote per share held. The dividend is proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in the case of the interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in portion to their shareholding.

Note No. 2.1 (c) Shares held by each shareholder holding more than 5% of shares

Name of Shareholder	Figures as at the end of previous reporting period		Figures as at the end of previous reporting period	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Gyan Kaushik	9,000	45.00%	9,000	45.00%
Reena Kumari	10,900	55.00%	10,900	55.00%

Note No. 2.1 (d) Shareholding of Promoters & % of change during the Year

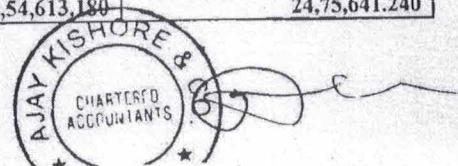
Shares held Promoters at the end of the year	Figures as at the end of previous reporting period			Figures as at the end of previous reporting period		
	No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
Gyan Kaushik	9,000	45.00%	-	9,000	45.00%	-
Reena Kumari	10,900	55.00%	-	10,900	55.00%	-

Note No. 2.2 Reserves and Surplus

Particulars	Figures as at the end of the current reporting period		Figures as at the end of previous reporting period	
	₹		₹	
Retained earning:-				
Opening Balance		24,75,641.24		23,18,960.21
(+) Net Profit/(Loss) for the current year		78,091.94		1,56,681.03
(-) Written Back in Current Year		880.00		-
Closing balance		25,54,613.18		24,75,641.240

MODERN BATH PVT LTD
Gyan Kaushik
Director

MODERN BATH PVT LTD
Reena Kumari
Director



Note No. 2.3 Long Term Borrowings

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Non Current Maturities	Current Maturities	Non Current Maturities	Current Maturities
Secured Loan				
Bank Of Maharastra	7,54,377.00	-	6,89,847.00	-
Indusind Bank	-47727.46	-	-47727.46	-
Total (a)	7,06,649.54	-	6,42,119.54	-
Unsecured Loan				
From Directors & Their Relatives	1,86,66,845.35	-	2,84,28,108.29	-
From Body Corporates	-	-	-	-
Total (b)	1,86,66,845.35	-	2,84,28,108.29	-
Total (a+b)	1,93,73,494.89	-	2,90,70,227.83	-

Note No. 2.4 Deferred Tax Liabilities

In accordance with the accounting standard AS-22 "Accounting for tax on income" issued by "The Institute of Chartered Accountant of India" consequently deferred taxes have been recognised in respect of following items of timing differences between accounting income and taxable income.

Items of timing difference	Accumulated Defereed Tax Assets/(Liabilities) as at 31.03.2021	(Charged)/Credit during the year	Balance Assets (Liabilities) as at 31.03.2022
	₹	₹	₹
Depreciation	97,473.00	(11,479.00)	85,994.00
Total	97,473.00	(11,479.00)	85,994.00

Note No. 2.5 Short Term Borrowing

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
From Bank (Secured)		
..... Bank Ltd	-	-
Total	-	-

Note No. 2.6 Trade Payable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Liabilities for Expenses	36,530.00	19,54,346.07
Liabilities for Supplies	18,62,754.77	5,25,635.00
Advance from Customers	2,15,23,810.00	58,09,522.00
Total	2,34,23,094.77	82,89,503.07

MODERN BATH PVT LTD

Gyan Kaur
Director

MODERN BATH PVT LTD

Reengkumar
Director



Note No. 2.6(a)

The Company is in the process of identifying Micro, Small and Medium Enterprises as defined under the Micro and Medium Enterprises Development Act, 2006 and thereby preparing aging schedule. Therefore, it is not possible for the Company to ascertain whether payment to such enterprises has been done within 45 days from date of acceptance of supply of goods or service rendered by a supplier. In view of above, the disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the Companies Act, 2013 is not given.

Note No. 2.7 Other Current Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
GST	3,48,499.88	5,35,689.79
Advance against Flat	-	-
Total	3,48,499.88	5,35,689.79

Note No. 2.8 Short Term Provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Income Tax Provision	18,770.00	46,400.00
Total	18,770.00	46,400.00

MODERN BATH PVT LTD

Gyan Koushik
DirectorMODERN BATH PVT LTD
Reena Kumar

Director



Note No. 2.10 Loan Term Loan & Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Unsecured, Considered Goods		
Advance to Others	10,62,271.00	30,62,271.00
Development Expenditures	2,40,51,416.85	88,74,169.61
Total	2,51,13,687.85	1,19,36,440.61

Note No. 2.12 Inventories

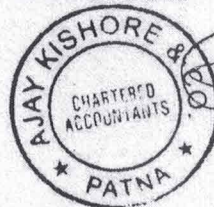
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Value and Certified by the Management		
WIP		
Raw Materials	2,10,50,900.00	2,18,11,967.40
(valued at cost or Net realisable value, whichever is lower)		
Total	2,10,50,900.00	2,18,11,967.40

Note No. 2.13 Trade Receivable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Unsecured, Considered Goods		
Trade receivables outstanding for a period exceeding six months from the date they are due for payment		
Other Trade receivables	-	11,06,850.09
Total	-	11,06,850.09

Note No. 2.6(a)

The Company is in the process of preparing Aging Schedule of Trade receivables.



MODERN BATH PVT LTD
Gyan Kaul Dixit
 Director

MODERN BATH PVT LTD
Reena Kumari
 Director

Note No. 2.14 Cash & Cash Equivalent

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
<u>Balance with Bank -current A/c</u>		
Axis Bank	1,15,672.80	1,17,106.80
Bank Of Maharastra	5,31,760.82	55,792.34
Central Bank Of India	13,909.00	13,909.00
Punjab National Bank	2,675.00	2,675.00
State Bank Of India	52,107.52	92,173.92
Cash in hand	2,31,462.33	6,285.73
Total	9,47,587.47	2,87,942.79

Note No. 2.15 Short-Term Loans and Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
GST	-	-
TCS	-	-
TDS	-	-
Others	-	-
Total	-	-

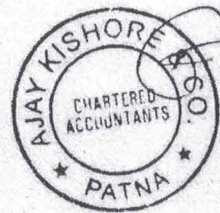
MODERN BATH PVT LTD

Gyanendra Kumar
Director

MODERN BATH PVT LTD

Reena Kumari

DIRECTOR



Note No:-2.9 Property, Plant & Equipment & Intangible Assets

Particulars	RATE	Gross Block			Accumulated Depreciation				Net Block	
		Figures as at the end of previous reporting period	Additions during year	Disposals during the year	Figures as at the end of current reporting period	Figures as at the end of previous reporting period	Depreciation for the year	On disposals	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		₹	₹	₹	₹	₹	₹	₹	₹	₹
Own assets										
Tangible Assets										
Plant & Machinery										
Plant & Machinery		-	-	-	-	-	-	-	-	-
Heater Cooler Mixer		-	-	-	-	-	-	-	-	-
Lift		-	-	-	-	-	-	-	-	-
Fork Lift		-	-	-	-	-	-	-	-	-
Hand Pallet Truck		-	-	-	-	-	-	-	-	-
Fire Extinguisher		-	-	-	-	-	-	-	-	-
Total (a)		-	-	-	-	-	-	-	-	-
Building										
Building	4.87%	63,73,516.00	-	63,73,516.00	-	12,16,453.00	-	#####	-	51,57,063.00
Total (b)		63,73,516.00	-	63,73,516.00	-	12,16,453.00	-	#####	-	51,57,063.00
Office Equipments										
Air Conditioners	18.10%	2,16,213.44	3,43,188.00	-	5,59,401.44	1,13,803.00	53,764.00	-	1,67,567.00	3,91,834.44
Air Dryer		-	-	-	-	-	-	-	-	-
Battery	18.10%	20,857.96	-	-	20,857.96	1,386.00	3,524.00	-	4,910.00	15,947.96
CCTV Camara		-	-	-	-	-	-	-	-	-
Fan		-	-	-	-	-	-	-	-	-
Fiber Tent Cooler		-	-	-	-	-	-	-	-	-
UPS Battery	63.16%	1,00,000.00	-	-	1,00,000.00	99,390.00	385.00	-	99,775.00	225.00
Computer		-	-	-	-	-	-	-	-	-
HP Printer		-	-	-	-	-	-	-	-	-
Inverter		-	-	-	-	-	-	-	-	-
Livepure Glo RO	18.10%	66,990.00	-	-	66,990.00	29,721.00	6,746.00	-	36,467.00	30,523.00
Mobile		-	-	-	-	-	-	-	-	-
Nexus 160 KVA UPS		-	-	-	-	-	-	-	-	-
Printer & Conveyor		-	-	-	-	-	-	-	-	-
Wall Fan		-	-	-	-	-	-	-	-	-
Total (c)		4,04,061.40	3,43,188.00	-	7,47,249.40	2,44,300.00	64,419.00	-	3,08,719.00	4,38,530.40
Vehicles										
Mini Cooper	18.10%	23,60,511.64	-	23,60,511.64	-	6,07,394.00	-	6,07,394.00	-	17,53,117.64
Vehicles		-	-	-	-	-	-	-	-	-
Total (d)		23,60,511.64	-	23,60,511.64	-	6,07,394.00	-	6,07,394.00	-	17,53,117.64
Furniture & Fixtures										
Furnitures	25.89%	11,43,603.00	-	-	11,43,603.00	10,46,757.00	25,073.00	-	10,71,830.00	71,773.00
Total (e)		11,43,603.00	-	-	11,43,603.00	10,46,757.00	25,073.00	-	10,71,830.00	96,846.00
Grand Total		1,02,81,692.04	3,43,188.00	87,34,027.64	18,90,852.40	31,14,904.00	89,492.00	18,23,847.00	13,80,549.00	51,03,033.40
Previous year's Figures		1,01,54,767.64	1,26,924.40	-	1,02,81,692.04	24,86,289.00	6,28,615.00	-	31,14,904.00	71,66,788.04

MODERN BATH PVT LTD

Rajan Khandekar

Director

MODERN BATH PVT LTD

Reena Kumari

Director

