

## PROFIT &amp; LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2021

Sr. No	Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Revenue from operations	15	₹ 8,66,61,526.00	₹ 7,76,50,951.00
II	Other Income	16	-	-
III	<b>III. Total Revenue (I +II)</b>		<b>8,66,61,526.00</b>	<b>7,76,50,951.00</b>
IV	<b>Expenses:</b>			
	Purchase		5,41,26,216.08	5,03,07,132.24
	Direct Expenses	17	2,37,41,823.80	1,68,78,358.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	18	4,87,443.00	36,14,732.00
	Employee Benefit Expense	19	40,26,545.00	36,36,780.00
	Financial Costs	20	-	-
	Depreciation and Amortization Expense	21	1,95,318.00	1,93,921.00
	Other Administrative Expenses	22	39,47,229.83	13,22,662.45
	<b>Total Expenses (IV)</b>		<b>8,55,49,689.71</b>	<b>7,59,53,585.69</b>
V	Profit before exceptional and extraordinary items and tax	(III - IV)	11,11,836.29	16,97,365.31
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		11,11,836.29	16,97,365.31
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		11,11,836.29	16,97,365.31
X	<b>Tax expense:</b>			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI	Profit(Loss) from the period from continuing operations	(IX-X)	11,11,836.29	16,97,365.31
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		11,11,836.29	16,97,365.31
XVI	Earning per equity share:			
	(1) Basic		10.59	16.17
	(2) Diluted		2.22	3.39

## NOTES TO ACCOUNTS

Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR RAVI SHANKAR KUMAR &amp; CO.

CHARTERED ACCOUNTANTS

(CA. RAVI SHANKAR KUMAR)

Membership No. : 407910

PARTNER

FRN:- 015028C

For: ABHINAV AWAS PRIVATE LIMITED  
For Abhinav Awās Pvt.Ltd. For Abhinav Awās Pvt.Ltd.

Pravin Kumar

(PRAVIN KUMAR)  
(MANAGING DIRECTOR)

DIN- 02783770

Sheela Das

(SHEELA DAS)  
(DIRECTOR)

DIN- 05278054

PLACE: PATNA

DATED :27/10/2021

ABHINAV ENCLAVE  
Abhinav Awās Pvt. Ltd.Pravin Kumar  
Managing Director

For Abhinav Awās Pvt.Ltd.

Sheela Das  
Director

For Abhinav Awās Pvt.Ltd.

Pravish Kumar  
Director

No	Particulars	Year	Previous Year
1	Sales of Products		
2	Sales of Services	8,66,61,526.00	7,76,50,951.00
	Total in ₹	8,66,61,526.00	7,76,50,951.00

**Schedule : 16 Other Income**

Sr. No	Particulars	Current Year	Previous Year
1	Interest on F.D	-	-
2	Freight Charges	-	-
3	Other Income	-	-
	Total in ₹	-	-

**Schedule : 17 Direct Expenses**

Sr. No	Particulars	Current Year	Previous Year
1	Labour Charges	2,37,41,823.80	1,68,78,358.00
	Total in ₹	2,37,41,823.80	1,68,78,358.00

**Schedule : 18 Change in Inventories**

Sr. No	Particulars	Current Year	Previous Year
1	Opening Stock	1,53,54,752.00	1,89,69,484.00
2	Closing Stock	1,58,42,195.00	1,53,54,752.00
	Total in ₹	4,87,443.00	36,147,32.00

**Schedule : 19 Employment Benefit Expenses**

Sr. No	Particulars	Current Year	Previous Year
1	Salaries, Bonus, PF & ESIC	14,19,800.00	9,89,100.00
2	Directors Remuneration	24,70,000.00	26,20,000.00
3	Staff Welfare	1,27,745.00	18,680.00
4	Professional Tax	9,000.00	9,000.00
	Total in ₹	40,26,545.00	36,36,780.00

For Abhinav Awas Pvt.Ltd.

*Pravin Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

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Abhinav Awas Pvt. Ltd.

*Pravin Kumar*  
Managing Director

For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*Manish Kumar*  
Director

**Schedule : 20 Financial Cost**

Sr. No	Particulars	Current Year	Previous Year
1	Interest on Cash Credit Facility	-	-
2	Interest on Term loan	-	-
3	Interest on PTEC	-	-
4	Interest on TDS	-	-
5	Interest to Supplier	-	-
Total in ₹			

**Schedule : 21 Depreciation & Amortised Cost**

Sr. No	Particulars	Current Year	Previous Year
1	Depreciation	1,95,318.00	1,93,921.00
2	Preliminary Expenses W/O	-	-
Total in ₹		1,95,318.00	1,93,921.00

**Schedule : 22 Other Administrative Expenses**

Sr. No	Particulars	Current Year	Previous Year
1	Audit Fees	17,700.00	17,700.00
2	Bank Charges	13,706.63	12,973.28
3	Conveyance	1,75,862.00	62,860.00
4	Travelling	-	40,297.00
5	Printing & Stationery	18,961.00	24,845.00
6	Consultancy Charges	7,00,000.00	1,06,200.00
7	Insurance	21,700.00	61,053.00
8	Electric Charges	3,04,312.00	2,33,637.00
9	Cartage & Coolie	1,88,754.00	-
10	Map passing & Nagar Parisad	2,55,275.00	-
11	Rent	-	1,20,000.00
12	Repair & Maintenance	68,535.72	-
13	Accounting Charges	1,56,000.00	1,56,650.00
14	Misc. Expenses	7,32,790.00	61,213.01
15	Office Expenses	48,750.00	42,880.00
16	Website Expenses	-	16,520.00
17	Freight	10,82,641.20	1,05,314.16
18	GST and Income Tax late Fees & Taxes	2,400.00	33,040.00
19	Postage & Courier	4,780.00	16,500.00
20	Power & Fuel	1,15,456.00	1,24,600.00
21	RERA Registration	-	56,280.00
22	ROC Challan	39,606.28	30,100.00
23			
24			
Total in ₹		39,47,229.83	13,22,662.45

For Abhinav Awas Pvt.Ltd.

*Pravin Kumar*  
Managing Director

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

*Pravin Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*Pravin Kumar*  
Director

## M/S ABHINAV AWAS PRIVATE LIMITED

Note "I" :- Significant Accounting Policies and Notes to Accounts for the Year ended 31-03-2021

### [A] SIGNIFICANT ACCOUNTING POLICIES

These Financial statements have been prepared to comply in all material aspects with mandatory accounting standards issued by the Institute of Chartered accountants of India and relevant provisions of the Companies Act, 2013 as applicable to this company. A Summary of significant accounting policies which have been applied consistently are set out below.

#### 1. BASIS OF ACCOUNTING

The Company follows the Mercantile System of Accounting and recognizes Income and expenditure on Accrual Basis. The financial statement are prepared under the historical cost of convention and are in accordance with the requirements of the companies Act, 2013 and accounting principles.

#### 2. VALUATION OF INVENTORIES

Inventories are valued at lower of Cost or net realizable value.

#### 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the Balance sheet comprises of cash in hand, cash at bank and highly liquid investments with an original maturity of three months or less.

#### 4. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at cost less accumulated depreciation. Cost of acquisition or construction is inclusive of duties and incidental expenses. Depreciation on all fixed assets has been charged on Written Down Value Method at the rates and the manner prescribed in Schedule II to the Companies Act, 2013.

#### 5. REVENUE RECOGNITION

Revenues are recognized on accrual basis.

#### 6. INVESTMENTS

Investments are stated at cost.

#### 7. ACCOUNTING FOR TAXES ON INCOME

Taxes on Income are accounted for in accordance with Accounting Standard (AS)-22 issued by ICAI. Tax comprises both current and Deferred Tax.

- Current Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act.
- Deferred tax for the timing differences between the income as per financial statement and income as per the Income Tax Act, 1961 is accounted using tax rates that has been enacted or substantially enacted as of the

ABHINAV ENCLAVE  
For Abhinav Awas Pvt.Ltd.  
Abhinav Awas Pvt. Ltd.

*Pramit Kumar*

Ravi Shankar Kumar & Co.  
ICAI  
For Abhinav Awas Pvt.Ltd.

*Sheela Das*

For Abhinav Awas Pvt.Ltd.

*Manish Kumar*  
Director

Balance Sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

**[B] NOTES TO ACCOUNTS**

1. Previous year figures have been recast, regrouped & rearranged where ever considered necessary.
2. Balance of sundry debtors, sundry creditors and advances etc. are subject to confirmation and reconciliation.

**3. CONTINGENT LIABILITIES**

No Contingent Liabilities at the end of accounting year and previous year.

**4. DEFERRED TAX ASSETS/LIABILITY**

As per the Accounting Standard-22 issued by The Institute of Chartered Accountants of India, The company has not made differed tax in accordance with AS-22 "Accounting for Taxes on Income"

5. As per The Micro, Small and Medium Enterprises Development Act 2006, the Company is required to identify the Micro, Small and Medium Suppliers and pay them interest on overdue beyond the specified period irrespective of the terms agreed with the suppliers. As per information available with the company, there is no liability on account of the same.

**6. REMUNERATION TO AUDITORS**

PARTICULARS	2020-21
<u>Auditor's Remuneration :-</u>	
- Audit Fees	17,700/-
- Other Services	Nil

7. Details of shares held by Shareholders holding more than 5% shares: -

Name of Share Holder	Number of Shares Held as on 31-03-2021	Holding Percentage (%)
PRAVIN KUMAR	5250	50.00
SHEELA DAS	5250	50.00

8. ADDITIONAL INFORMATION PURSUANT TO PROVISIONS OF THE COMPANIES ACT, 2013.

PARTICULARS	2020-21
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ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

*Pravin Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*Pravin Kumar*  
Director

Value of Imported Materials	Nil
Expenditure in Foreign Currency	Nil
Earnings in Foreign Exchange	Nil
CIF Value of Imports	Nil

9. No meeting fee is payable to Directors as they have decided to forego the same during the year.

10. EARNING / (LOSS) PER SHARE

Basic earnings/(loss) per share are calculated by dividing the net profit or (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year

	<u>2020-21</u>	<u>2019-20</u>
Basic EPS	10.59	16.17
Diluted EPS	2.22	3.39

FOR RAVI SHANKAR KUMAR & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No:-015028C

(CA. RAVI SHANKAR KUMAR)  
PARTNER  
(Membership No: 407910)

Place: Patna

Date: the 17<sup>th</sup> day of October, 2021



For Abhinav Awas Pvt.Ltd.

*Pram Kumar*  
Managing Director

For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

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Abhinav Awas Pvt. Ltd.

*Pram Kumar*  
Managing Director

For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*Mouli Kumar*  
Director