

ABHINAV AWAS PRIVATE LIMITED

HOUSE OF SHEELA DAS, ABHINA VIHAR COLONY, OPPOSITE LOTUS ABODE APARTMENT, GOLA ROAD, DANAPUR,
PATNA-801503 (BIHAR)

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON 31ST MARCH, 2022

(Rs. In Hundred)				
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	17	₹ 6,70,114.20	₹ 8,66,615.26
II	Other Income	18	-	-
III	III. Total Income (I +II)		6,70,114.20	8,66,615.26
IV	<u>Expenses:</u>			
	Purchase		4,47,756.30	5,41,262.16
	Direct Expenses	19	1,36,258.85	2,37,418.24
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	20	692.45	4,874.43
	Employee Benefit Expense	21	53,213.82	40,265.45
	Financial Costs	22	-	-
	Depreciation and Amortization Expense	23	2,075.98	1,953.18
	Other Administrative Expenses	24	22,829.58	39,472.30
	Total Expenses (IV)		6,62,826.98	8,55,496.90
V	Profit before exceptional and extraordinary items and tax	(III - IV)	7,287.22	11,118.36
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		7,287.22	11,118.36
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		7,287.22	11,118.36
X	<u>Tax expense:</u>			
	(1) Current tax		1,658.96	-
	(2) Deferred tax		-	-
XI	Profit(Loss) from the period from continuing operations	(IX-X)	5,628.26	11,118.36
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)		5,628.26	11,118.36
XVI	Earning per equity share:			
	(1) Basic		0.54	1.06
	(2) Diluted		0.11	0.22

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 & CO.

CHARTERED ACCOUNTANTS

Ravi Shankar Kumar
RAVI SHANKAR KUMAR

Membership No. : 407910

PARTNER

FRN:- 015028C

For SLS CUISINES INDIA PVT. LTD. (INDIA) PRIVATE LIMITED

Vishal Saxena
(VISHAL SAXENA)

(DIRECTOR)

DIN- 03179306

Varun Saxena
(VARUN SAXENA)

(DIRECTOR)

DIN- 03179336

PLACE: PATNA

DATED :30/08/2017

ABHINAV ENCLAVE
Abhinav Awas Pvt. Ltd.

For Abhinav Awas Pvt.Ltd.

Sheela Das

For Abhinav Awas Pvt.Ltd.

Sheela Das

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2022

Note No : 17 Revenue from Operations

(Rs. in Hundred)

Sr. No	Particulars	₹	
		Current Year	Previous Year
	Sales of Products	6,70,114.20	8,66,615.26
	Total in ₹	6,70,114.20	8,66,615.26

Note No : 18 Other Income

Sr. No	Particulars	₹	
		Current Year	Previous Year
	Misc Receipts	-	-
	Discount	-	-
	Total in ₹	-	-

Note No : 19 Direct Expenses

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Freight Cartage	12,325.65	-
2	Labour Charges	1,14,508.73	2,37,418.24
3	Misc. Expenditure	9,424.47	-
	Total in ₹	1,36,258.85	2,37,418.24

Note No : 20 Change in Inventories

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Opening Stock	1,58,421.95	1,53,547.52
2	Closing Stock	1,57,729.50	1,58,421.95
	Total in ₹	692.45	-4,874.43

Note No : 21 Employment Benefit Expenses

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Salaries, Bonus, PF & ESIC	15,865.07	14,198.00
2	Directors Remuneration	36,000.00	24,700.00
3	Professional Tax	90.00	90.00
4	Staff Welfare Exp.	1,258.75	1,277.45
	Total in ₹	53,213.82	40,265.45

Note No :22 Financial Cost

Sr. No	Particulars	₹	
		Current Year	Previous Year
	Interest on Cash Credit Facility & TL	-	-
	Interest on Term Loan	-	-
	Total in ₹	-	-

For Abhinav Awas Pvt.Ltd.

Pramith Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Das
Director

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Pramith Kumar
Managing Director

For Abhinav Awas Pvt.Ltd.

Sheela Das
Director

For Abhinav Awas Pvt.Ltd.

Mawith Kumar
Director

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2022

Note No : 23 Depreciation & Amortised Cost

Sr. No	Particulars	₹	₹
		Current Year	Previous Year
1	Depreciation		
2	Preliminary Expenses W/O	2,075.98	1,953.18
	Total in ₹	2,075.98	1,953.18

Note No : 24 Other Administrative Expenses

Sr. No	Particulars	₹	₹
		Current Year	Previous Year
1	Auditors Remuneration		
2	Bank Charges	177.00	177.00
3	Printing & Stationery	53.33	137.07
4	Consultancy Charges	658.95	189.61
5	Insurance	1,700.00	7,000.00
6	Cartage & Coolie		217.00
7	Map passing & Nagar Parisad	3,865.94	1,887.54
8	Accounting Charges	246.25	2,552.75
9	Electricity Expenses		1,560.00
10	Power & Fuel	3,437.12	3,043.12
11	Repair & Maintenance	4,658.90	1,154.56
12	Postage & Courier	926.50	685.36
13	Office Expenses	158.90	47.80
14	Freight	1,756.20	487.50
15	Misc. Expenditure		10,826.41
16	Roundoff	-	7,327.90
17	Travelling	29.57	
18	Conveyance	862.35	-
19	GST and Income Tax Late Fee & Taxes	4,126.55	1,758.62
20	TDS Interest	19.50	24.00
21	ROC Challan	152.52	
	Total in ₹	22,829.58	39,472.30

For Abhinav Awas Pvt.Ltd.

Pramm Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Das
Director

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Pramm Kumar
Managing Director

For Abhinav Awas Pvt.Ltd.

Sheela Das
Director

For Abhinav Awas Pvt.Ltd.

Manish Kumar
Director

ABHINAV AWAS PRIVATE LIMITED

Fixed Assets Statement As Per Income Tax Act as on 31st March 2022

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK					DEPRECIATION			(Rs. In Hundred)		
			WDV 01.04.2021	Addition		Sale/Scrap	Total As on 31.03.2022	On WDV	Addition			Total As on 31.03.2022	WDV As On 31.03.2022
				Ist Half	2nd Half				Ist Half	2nd Half			
Tangible Assets													
1	Furniture & Fixtures	10.00%	485.51	-	-	-	485.51	48.55	-	-	48.55	436.96	
2	Mahindra XUV 500	15.00%	7,136.68	-	-	-	7,136.68	1,070.50	-	-	1,070.50	6,066.18	
3	Laptop	40.00%	116.28	-	-	-	116.28	46.51	-	-	46.51	69.77	
Current Year's Figures			7,738.47	-	-	-	7,738.47	1,165.56	-	-	1,165.56	6,572.91	
Intangible Assets													
1	Building Licence		2,150.00	-	-	-	2,150.00	-	-	-	-	2,150.00	
Current Year's Figures			-	-	-	-	-	-	-	-	-	-	
Grand Total			9,888.47	-	-	-	9,888.47	1,165.56	-	-	1,165.56	8,722.91	

For Abhinav Awas Pvt.Ltd.

Pramm Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Dag.
Director

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Director

For Abhinav Awas Pvt.Ltd.

Manish Kumar
Director

Note "1" :- Significant Accounting Policies and Notes to Accounts for the Year ended 31-03-2022

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:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates:-

The preparation of Financial statement of the company is on conformity with Indian Generally Accepted Accounting principles require management to make estimates that affect the reported amount of assets and liabilities at the date of the Financial Statement and the reported amounts revenue and expenses, during the reporting period, although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from these estimates, which are recognized in the period in which the results are known/materialized.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

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. Inventories:-

Inventories are valued at lower of cost or net realizable value. Cost is computed on the basis of cost of purchase inclusive of freight etc., "First-In-First – Out" basis.

6. Investments:-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments. Long terms investments are stated at cost. Diminution of permanent nature, if any, is provided for. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

For Abhinav Awas Pvt.Ltd.

Pramil Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Das
Director

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Managing Director

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Director

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Manish Kumar
Director

7. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

8. Borrowing Cost:-

Borrowing costs that are allocated to the acquisition or construction of qualified assets are capitalized as part of cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charges to revenue.

9. Intangible Assets:-

The intangible assets are capitalized in accordance with the relevant Accounting Standard. The cost of such assets is amortized on straight-line method over a period of five years, the estimated economic life of the asset.

10. Taxes on Income:-

Income tax expense will comprise of current tax and deferred charge or credit. Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred Tax should be recognized to that extent only, subject to consideration of prudence in respect of deferred tax assets, or timing differences, being the differences between the taxable income and accounting income that originate in one year and are capable of reversal in one or more subsequent years, having tax consequences.

11. Provisions, Contingent liabilities and Contingent Assets:-

A provision is made based on reliable estimate when it is probable that an outflow or resources embodying economic benefits will be required to settle an obligation. Contingent liabilities, if material, are disclosed by way of notes to accounts. Contingent assets are not recognized or disclosed in the financial statements.

[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. No Contingent Liabilities at the end of accounting year and previous year.
4. As per the Accounting Standard-22 issued by The Institute of Chartered Accountants of India, The Company has not made deferred tax in accordance with AS-22 "Accounting for Taxes on Income". The impact of same has also not been determined.
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.

For Abhinav Awas Pvt.Ltd.

Pramit Kumar
Managing Director

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Abhinav Awas Pvt. Ltd.

Pramit Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Day.
Director

For Abhinav Awas Pvt.Ltd.

Sheela Day.
Director

For Abhinav Awas Pvt.Ltd.

Pramit Kumar
Director

6. Payments to Auditors:-

(Rs. In Hundred)

PARTICULARS	2021-22
Auditor's Remuneration :-	
Audit Fees	177/-
Other Services	Nil

No provision for retirement benefits has been made, in view of accounting policy No. 7. The impact of the same on Profit & Loss is not determined.

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

Name of Share Holder	Number of Shares Held as on 31-03-2022	Holding Percentage (%)
PRAVIN KUMAR	5250	50.00
SHEELA DAS	5250	50.00

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

	2021-22	2020-21
Basic EPS	0.54	1.06
Diluted EPS	0.11	0.22

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

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

Place: Patna
Date: the 17th day of October, 2021



UDIN :- 22407910AUMUWB7355

For Abhinav Awes Pvt. Ltd.
Pravin Kumar
Managing Director

For Abhinav Awes Pvt. Ltd.
Sheela Das
Director

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Abhinav Awes Pvt. Ltd.

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