

**BALANCE SHEET AS AT 31ST MARCH, 2022**

(Rs. In Hundred)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		₹	₹
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	1,050.00	1,050.00
(b) Reserves and Surplus	2	40,879.81	38,471.55
(c) Money received against share warrants		-	-
<b>(2) Share Application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings	4	-	-
(b) Trade Payables	5	81.00	14,456.07
(c) Other Current Liabilities	6	19,241.55	90.00
(d) Short-Term Provisions	7	1,69,857.89	1,63,788.86
<b>Total Equity &amp; Liabilities</b>		<b>2,31,110.25</b>	<b>2,17,856.48</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Property, Plant and Equipment and Intangible Assets</b>			
(i) Gross Block	8	18,577.56	18,577.56
(ii) Depreciation		13,948.17	11,872.19
(iii) Net Block		4,629.39	6,705.37
(b) Non-current investments	9	51,997.55	39,997.55
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	10	-	-
(e) Other non-current assets	11	-	-
<b>(2) Current Assets</b>			
(a) Current investments	12	-	-
(b) Inventories	13	1,57,729.50	1,58,421.95
(c) Trade receivables	14	-	-
(d) Cash and cash equivalents	15	15,637.93	10,231.61
(e) Short-term loans and advances	16	1,115.88	2,500.00
(f) Other current assets		-	-
<b>Total Assets</b>		<b>2,31,110.25</b>	<b>2,17,856.48</b>

**NOTES TO ACCOUNTS**

Notes referred to above and notes attached thereto 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

(CA) RAVI SHANKAR KUMAR

Membership No. : 407910

PARTNER

FRN:- 015028C

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

(VISHAL SARKAR)

(DIRECTOR)

DIN- 03179306

(VARUN SHARMA)

(DIRECTOR)

DIN- 03179336

PLACE: PATNA

DATED : 30/08/2017

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

For Abhinav Awas Pvt.Ltd.

For Abhinav Awas Pvt.Ltd.

*Ravi Kumar*

*Sheela Das*  
Director

*Manish Kumar*

# ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

**Note No : 1 Share Capital**

(Rs. In Hundred)

Sr. No	Particulars	Current Year	Previous Year
1	<b>AUTHORIZED CAPITAL</b> 50,000 Equity Shares of Rs. 10/- each. (P.Y - 50,000 Equity Shares of Rs. 10/- each.)	5,000.00	5,000.00
2	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> To the Subscribers of the Memorandum 10,500 Equity Shares of Rs. 10/- each, Fully Paid up (P.Y - 10,500 Equity Shares of Rs. 10/- each, Fully Paid up )	1,050.00	1,050.00
<b>Total in ₹</b>		<b>1,050.00</b>	<b>1,050.00</b>

Reconciliation of Shares:		Current Year	Previous Year
No of Equity Shares at the beginning		10,500	10,500
Add: Shares issued During the year		-	-
Add: Rights/Bonus Shares Issued		-	-
Total		10500	10500
Less: Buy back of Shares		-	-
Less Reduction in Capital		-	-
Closing Share Capital		10,500	10,500

**Note - Right, Preferences and Restriction attached to Shares**

The company has only one class of Equity having a par value '10 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.

**-List of Share holders having 5% or more Shares (In Nos)**

Sr. No.	Name Of Shareholders	Current Year		Previous Year	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	PRAVIN KUMAR	7,000	66.67%	7,000	66.67%
2	KAMALDHAR DAS	3,500	33.33%	3,500	33.33%

**Shareholding of Promoters & % of change during the Year**

Sr. No.	Shares held by Promoters at the end of the year	Current Year			Previous Year		
		No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
1	PRAVIN KUMAR	7,000	66.67%	-	7,000	66.67%	-
2	KAMALDHAR DAS	3,500	33.33%	-	3,500	33.33%	-

For Abhinav Awas Pvt.Ltd.

*Pravin Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

*Pravin Kumar*  
Managing Director

For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*Mauish Kunal*  
Director

## ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note No : 6 Other Current Liabilities

Sr. No	Particulars	₹ Current Year	₹ Previous Year
	Salary & Bonus Payable	-	-
	Professional Fee Payable	90.00	90.00
	Director's Remuneration Payable	19,151.55	-
	Rent Payable	-	-
	TDS Payable	-	-
	Advance from Customer	-	-
	Liabilities for Expenses Payable	-	-
	<b>Total in ₹</b>	<b>19,241.55</b>	<b>90.00</b>

Note No : 7 Short Term Provisions

Sr. No	Particulars	₹ Current Year	₹ Previous Year
1	<b>Provision For Employees Benefit</b>		
	EPF Payable	-	-
	ESIC Payable	-	-
2	<b>Others</b>		
	Auditors Remuneration Payable	204.00	177.00
	Flat Booking	1,60,154.58	1,60,154.58
	TDS Payable	7,008.45	2,542.80
	GST Payable	831.90	914.48
	Provision for Taxation	1,658.96	-
	<b>Total in ₹</b>	<b>1,69,857.89</b>	<b>1,63,788.86</b>

For Abhinav Awas Pvt.Ltd.

*Pramil Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

*Pramil Kumar*  
Managing Director

For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*Mamish Kumar*  
Director

**ABHINAV AWAS PRIVATE LIMITED**  
Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note No : 8 Property, Plant and Equipment and Intangible Assets

(Rs. In Hundred)

Sr. No	Particulars	Rate	Gross Block				Depreciation				Net Block	
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.12.2022	WDV as on 31.03.2022
I	<b>Property, Plant and Equipment</b>											
	1 Furniture & Fixtures		740.00	-	-	740.00	602.16	110.90	-	713.06	26.94	137.84
	2 Mahindra XUV 500		15,364.56	-	-	15,364.56	10,947.03	1,965.08	-	12,912.11	2,452.45	4,417.53
	3 Laptop		323.00	-	-	323.00	323.00	-	-	323.00	-	-
	<b>SUB TOTAL (A)</b>		<b>16,427.56</b>	<b>-</b>	<b>-</b>	<b>16,427.56</b>	<b>11,872.19</b>	<b>2,075.98</b>	<b>-</b>	<b>13,948.17</b>	<b>2,479.39</b>	<b>4,555.37</b>
II	<b>Intangible Assets</b>											
	Building Licence		2,150.00	-	-	2,150.00	-	-	-	-	2,150.00	2,150.00
	<b>SUB TOTAL (B)</b>		<b>2,150.00</b>	<b>-</b>	<b>-</b>	<b>2,150.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,150.00</b>	<b>2,150.00</b>
III	<b>Capital Work-in-progress</b>											
	<b>SUB TOTAL (C)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,150.00</b>	<b>2,150.00</b>
IV	<b>Intangible Assets Under Development</b>											
	<b>SUB TOTAL (D)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total [A + B + C + D] (Current Year)</b>		<b>18,577.56</b>	<b>-</b>	<b>-</b>	<b>18,577.56</b>	<b>11,872.19</b>	<b>2,075.98</b>	<b>-</b>	<b>13,948.17</b>	<b>4,629.39</b>	<b>6,705.37</b>
	<b>(Previous Year)</b>		<b>18,577.56</b>	<b>-</b>	<b>-</b>	<b>18,577.56</b>	<b>9,919.01</b>	<b>1,953.18</b>	<b>-</b>	<b>11,872.19</b>	<b>-</b>	<b>6,705.37</b>

Note no.

**CWIP/Intangible assets under development aging schedule**

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					
Projects temporarily suspended					

**Capital-work-in progress/Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan**

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1				
Project 2				

For Abhinav Awas Pvt.Ltd.  
*Pram Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.  
*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

For Abhinav Awas Pvt.Ltd.

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

*Pram Kumar*  
Managing Director

*Sheela Das*  
Director

*Manish Kumar*

# ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

(Rs. in Hundred)

**Note No : 9 Non Current Investment**

Sr. No	Particulars	₹ Current Year	₹ Previous Year
	Land	39,997.55	39,997.55
	Aishwarya Value Of Land	2,000.00	-
	Sachidanand Roy	10,000.00	-
	<b>Total in ₹</b>	<b>51,997.55</b>	<b>39,997.55</b>

**Note No : 10 Long Term Loans and Advances**

Sr. No	Particulars	₹ Current Year	₹ Previous Year
I)	<u>Capital Advances</u>	-	-
II)	<u>Loans &amp; Advances to related parties</u>	-	-
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
III)	<u>Other Loans &amp; Advances</u>	-	-
	<b>Total in ₹</b>	<b>-</b>	<b>-</b>

Note : Repayable on demand or without specifying any terms or period of repayment

S.no.	Type of Borrower	Current Period		Previous Period	
		Amount outstanding in the nature of loan	% of Total loan & Advances in the nature of loan	Amount outstanding in the nature of loan	% of Total loan & Advances in the nature of loan
1	Promoters				
2	Directors				
3	KMPs				
4	Related Parties				
	<b>Total</b>				

**Note No : 11 Other Non Current Assets**

Sr. No	Particulars	₹ Current Year	₹ Previous Year
1	Long Term Trade Recievables	-	-
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	Security Deposits	-	-
	Security Deposits	-	-
3	Preliminary Expenses	-	-
	<b>Total in ₹</b>	<b>-</b>	<b>-</b>

For Abhinav Awas Pvt.Ltd.

*Pramm Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

*Pramm Kumar*  
Managing Director

For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*Manish Kumar*  
Director

## ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

**Note No :12 Current Investment**

Sr. No	Particulars	₹ Current Year	₹ Previous Year
1	Investment in Equity	-	-
2	Investment in Preference Shares	-	-
3	Investment in Govt Securities	-	-
<b>Total in ₹</b>		-	-

**Note No : 13 Inventories**

Sr. No	Particulars	₹ Current Year	₹ Previous Year
1	Raw Material	-	-
2	Work-in-Progress	-	-
3	Finished Goods	1,57,729.50	1,58,421.95
<b>Total in ₹</b>		1,57,729.50	1,58,421.95

**Note No : 14 Trade Receivables (refer note no.14.1)**

Sr. No	Particulars	₹ Current Year	₹ Previous Year
	<u>Secured, Considered good</u>		
	-with related parties	-	-
	-with others	-	-
	<u>Unsecured, considered good</u>		
	-with related parties	-	-
	-with others	-	-
	<u>Doubtful</u>		
	-with related parties	-	-
	-with others	-	-
<b>Total in ₹</b>		-	-

**Note No : 15 Cash & Cash Equivalent**

Sr. No	Particulars	₹ Current Year	₹ Previous Year
1	<u>Cash-in-Hand</u> Cash Balance	4,423.10	739.09
<b>Sub Total (A)</b>		4,423.10	739.09
2	<u>Bank Balance</u> With Schedule Bank A/C	11,214.83	9,492.52
<b>Sub Total (B)</b>		11,214.83	9,492.52
3	<u>Cheques on Hand</u> (C)	-	-
<b>Total [ A + B + C ]</b>		15,637.93	10,231.61

For Abhinav Awas Pvt.Ltd.

*Pravin Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

*Pravin Kumar*  
Managing Director

For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*Manish Kumar*  
Director

## ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

**Note No :16 Short Terms Loans and Advances**

		₹	₹
Sr. No	Particulars	Current Year	Previous Year
1	Loans & Advances to related parties		
	a) Secured, Considered Good :		
	Loans & Advance Assets	-	-
	b) Unsecured, Considered Good :		
	c) Doubtful		
2	Others	-	-
	<u>Advance Recoverable in cash or in kind or for value to be considered good</u>	-	-
	Duties & Taxes- Sales Tax/GST	-	-
	Advance Income Tax/Refund Due	-	2,500.00
	Other Short Term Loan & Advances	-	-
	TDS	1,115.88	-
	<b>Total in ₹</b>	<b>1,115.88</b>	<b>2,500.00</b>

For Abhinav Awas Pvt.Ltd.

*Pravin Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Das.*  
Director

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

*Pravin Kumar*  
Managing Director

For Abhinav Awas Pvt.Ltd.

*Sheela Das.*  
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.

*Pramit Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Das*  
Director

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

For Abhinav Awas Pvt.Ltd.

*Pramit Kumar*  
Managing Director

*Sheela Das*  
Director

For Abhinav Awas Pvt.Ltd.

*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 of 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.

*Praavin Kumar*  
Managing Director

ABHINAV ENCLAVE  
Abhinav Awas Pvt. Ltd.

*Praavin Kumar*  
Managing Director



For Abhinav Awas Pvt.Ltd.

*Sheela Dag.*  
Director

For Abhinav Awas Pvt.Ltd.

*Sheela Dag.*  
Director

For Abhinav Awas Pvt.Ltd.

*Praavin 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 17<sup>th</sup> day of October, 2021

UDIN :- 22407910AUMUWB7355

For Abhinav Awaz Pvt Ltd.  
*Pravin Kumar*  
 Managing Director

For Abhinav Awaz Pvt Ltd.  
*Sheela Das*  
 Director

ABHINAV ENCLAVE  
 Abhinav Awaz Pvt. Ltd.

*Pravin Kumar* For Abhinav Awaz Pvt Ltd.  
 Managing Director

*Sheela Das*  
 Director

For Abhinav Awaz Pvt Ltd.  
*Manish Kumar*  
 Director