

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, 2023

(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 | 6,36,293.08 | 6,70,114.20 |
| II | Other Income | 18 | 450.51 | - |
| III | III. Total Income (I +II) | | 6,36,743.59 | 6,70,114.20 |
| IV | Expenses: | | | |
| | Purchase | | 4,72,712.83 | 4,47,756.30 |
| | Direct Expenses | 19 | 35,080.45 | 1,36,258.85 |
| | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 20 | 23,723.70 | 692.45 |
| | Employee Benefit Expense | 21 | 65,113.78 | 53,213.82 |
| | Financial Costs | 22 | - | - |
| | Depreciation and Amortization Expense | 23 | 268.77 | 2,075.98 |
| | Other Administrative Expenses | 24 | 33,772.08 | 22,829.58 |
| | Total Expenses (IV) | | 6,30,671.61 | 6,62,826.98 |
| V | Profit before exceptional and extraordinary items and tax | (III - IV) | 6,071.98 | 7,287.22 |
| VI | Exceptional Items | | - | - |
| VII | Profit before extraordinary items and tax (V - VI) | | 6,071.98 | 7,287.22 |
| VIII | Extraordinary Items | | - | - |
| IX | Profit before tax (VII - VIII) | | 6,071.98 | 7,287.22 |
| X | Tax expense: | | | |
| | (1) Current tax | | 1,393.40 | 1,658.96 |
| | (2) Deferred tax | | 185.00 | - |
| XI | Profit(Loss) from the perid from continuing operations | (IX-X) | 4,493.58 | 5,628.26 |
| 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) | | 4,493.58 | 5,628.26 |
| XVI | Earning per equity share: | | | |
| | (1) Basic | | 0.43 | 0.54 |
| | (2) Diluted | | 0.09 | 0.11 |

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement
This is the Profit & Loss Statement referred to in our Report of even date.

FOR RAVI SHANKAR KUMAR & CO.
CHARTERED ACCOUNTANTS

(CA. RAVI SHANKAR KUMAR)
PARTNER
Membership No. : 407910
FRN-015028C



ABHINAV AWAS-PVT. LTD. ABHINAV AWAS PVT. LTD.

FOR ABHINAV AWAS PRIVATE LIMITED

Managing Director
(PRAVIN KUMAR)

(M.DIRECTOR)
DIN- 02783770

Sheela Das,
Managing Director
(SHEELA DAS)

(DIRECTOR)
DIN- 05278054

PLACE: PATNA
Date:- 02/09/2023

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

(Rs. In Hundred)

Note No : 1 Share Capital

| | | ₹ | ₹ |
|--------|---|-----------------|-----------------|
| Sr. No | Particulars | Current Year | Previous Year |
| 1 | AUTHORIZED CAPITAL 50,000 Equity Shares of Rs. 10/- each. (P.Y - 50,000 Equity Shares of Rs. 10/- each.) | 5,000.00 | 5,000.00 |
| | | 5,000.00 | 5,000.00 |
| 2 | ISSUED, SUBSCRIBED & PAID UP CAPITAL 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 |
| | Total in ₹ | 1,050.00 | 1,050.00 |

| | Current Year | Previous Year |
|--------------------------------------|---------------|---------------|
| Reconciliation of Shares: | | |
| 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 shareholders 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% | - |

ABHINAV AWAS PVT. LTD.
Pravin Kumar
Managing Director



ABHINAV AWAS PVT. LTD.
Sheela Das.
Managing Director

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

Note No : 2 Reserve & Surplus

| | | ₹ | ₹ |
|--------|--|------------------|------------------|
| Sr. No | Particulars | Current Year | Previous Year |
| 1 | Capital Reserve | - | - |
| 2 | Capital Redemption Reserve | - | - |
| 3 | Securities Premium reserve | - | - |
| 4 | Debenture Redemption Reserve | - | - |
| 5 | Revaluation Reserve | - | - |
| 6 | Shares Option Outstanding Account | - | - |
| 7 | Other Reserve | - | - |
| 8 | Surplus (Profit & Loss Account) | 45,412.69 | 40,879.81 |
| | Balance brought forward from previous year | 40,879.81 | 38,471.55 |
| | Add/Less: Adjustment | 39.30 | 3,220.00 |
| | Add: Profit for the period | 4,493.58 | 5,628.26 |
| | Total in ₹ | 45,412.69 | 40,879.81 |

Note No : 3 Long Term Borrowings

| | | ₹ | ₹ |
|--------|---------------------------------------|--------------|---------------|
| Sr. No | Particulars | Current Year | Previous Year |
| 1 | Bonds / Debentures | - | - |
| 2 | Term Loan | | |
| | - From Bank | - | - |
| | - From Other Parties | - | - |
| 3 | Loans & Advances From Related Parties | - | - |
| 4 | Other Loans & Advances | - | - |
| | Total in ₹ | - | - |

Note No : 4 Short Term Borrowings

| | | ₹ | ₹ |
|--------|---------------------------------------|--------------|---------------|
| Sr. No | Particulars | Current Year | Previous Year |
| 1 | Loan Repayable on Demand | | |
| | - From Bank | - | - |
| | - From Other Parties | - | - |
| 2 | Loans & Advances From Related Parties | - | - |
| 3 | Other Loan & Advances | - | - |
| | Total in ₹ | - | - |

Note No : 5 Trades Payable (refer note no.5.1)

| | | ₹ | ₹ |
|--------|------------------------------------|--------------|---------------|
| Sr. No | Particulars | Current Year | Previous Year |
| | Due to Micro and Small enterprises | - | - |
| | Due to Others | - | 81.00 |
| | Total in ₹ | - | 81.00 |

ABHINAV AWAS PVT. LTD.
Pravin Kumar
 Managing Director



ABHINAV AWAS PVT. LTD.

Sheela Das,
 Managing Director

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

Note No : 6 Other Current Liabilities

| | | ₹ | ₹ |
|--------|----------------------------------|------------------|------------------|
| Sr. No | Particulars | Current Year | Previous Year |
| | Salary & Bonus Payable | - | - |
| | Professional Fee Payable | 75.00 | 90.00 |
| | Director's Remuneration Payable | 10,655.98 | 19,151.55 |
| | Rent Payable | - | - |
| | TDS Payable | - | - |
| | Advance from Customer | - | - |
| | Laibilities for Expenses Payable | - | - |
| | Total in ₹ | 10,730.98 | 19,241.55 |

Note No : 7 Short Term Provisions

| | | ₹ | ₹ |
|--------|--|--------------------|--------------------|
| Sr. No | Particulars | Current Year | Previous Year |
| 1 | Provision For Employees Benefit | | |
| | EPF Payable | - | - |
| | ESIC Payable | - | - |
| 2 | Others | | |
| | Auditors Remuneration Payable | 251.00 | 204.00 |
| | Flat Booking | 1,60,154.58 | 1,60,154.58 |
| | TDS Payable | 1,885.60 | 7,008.45 |
| | GST Payable | 4,097.32 | 831.90 |
| | Provision for Taxation | 1,393.40 | 1,658.96 |
| | Total in ₹ | 1,67,781.90 | 1,69,857.89 |

ABHINAV AWAS PVT. LTD.

Pramil Kumar
Managing Director



ABHINAV AWAS PVT. LTD.

Sheela Day.
Managing Director

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

(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 | Adjusted With Retained Earning | Value at the end | WDV as on 31.03.2023 | WDV as on 31.03.2022 | |
| I | Property, Plant and Equipment | | | | | | | | | | | | |
| 1 | Furniture & Fixtures | | 740.00 | - | - | 740.00 | 713.06 | 10.06 | 703.00 | 37.00 | 26.94 | 37.00 | 26.94 |
| 2 | Mahindra XUV 500 | | 15,364.56 | - | - | 15,364.56 | 12,912.11 | 268.77 | 13,180.88 | 2,183.68 | 2,452.45 | 2,183.68 | 2,452.45 |
| 3 | Laptop | | 323.00 | - | - | 323.00 | 323.00 | 16.15 | 306.85 | 16.15 | - | 16.15 | - |
| | SUB TOTAL (A) | | 16,427.56 | - | - | 16,427.56 | 13,948.17 | 268.77 | 14,190.73 | 2,236.83 | 2,479.39 | 2,236.83 | 2,479.39 |
| II | Intangible Assets | | | | | | | | | | | | |
| | Building Licence | | 2,150.00 | - | - | 2,150.00 | - | - | - | 2,150.00 | - | 2,150.00 | - |
| | SUB TOTAL (B) | | 2,150.00 | - | - | 2,150.00 | - | - | - | - | - | 2,150.00 | - |
| III | Capital Work-in-progress | | | | | | | | | | | | |
| | SUB TOTAL (C) | | - | - | - | - | - | - | - | - | - | - | - |
| IV | Intangible Assets Under-Development | | | | | | | | | | | | |
| | SUB TOTAL (D) | | - | - | - | - | - | - | - | - | - | - | - |
| | Total [A + B + C + D] (Current Year) | | 18,577.56 | - | - | 18,577.56 | 13,948.17 | 268.77 | 14,190.73 | 4,386.83 | 4,629.39 | 4,386.83 | 4,629.39 |
| | (Previous Year) | | 18,577.56 | - | - | 18,577.56 | 11,872.19 | 2,075.98 | 13,948.17 | - | - | - | 4,629.39 |

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 | 2-3 years | More than 3 years |
| Project 1 | | | |
| Project 2 | | | |

ABHINAV AWAS PVT. LTD.
Praman Kumar
Managing Director

For Abhinav Awasthi

Sheela Das
Director



ABHINAV AWAS PRIVATE LIMITED

Fixed Assets Statement As Per Income Tax Act as on 31st March 2023

(Rs. In Hundred)

| Sl. No. | Particulars | Rate of Dep | GROSS BLOCK | | Total As on 31.03.2023 | On WDV | DEPRECIATION | | Total As on 31.03.2023 | WDV As On 31.03.2023 |
|--------------------------|-------------------------------|-------------|-------------|----------|------------------------|--------|--------------|----------|------------------------|----------------------|
| | | | 01.04.2022 | Addition | | | Ist Half | 2nd Half | | |
| Tangible Assets | | | | | | | | | | |
| 1 | Furniture & Fixtures | 10.00% | 436.96 | - | 436.96 | 43.70 | - | - | 43.70 | 393.26 |
| 2 | Mahindra XUV 500 | 15.00% | 6,066.18 | - | 6,066.18 | 909.93 | - | - | 909.93 | 5,156.25 |
| 3 | Laptop | 40.00% | 69.77 | - | 69.77 | 27.91 | - | - | 27.91 | 41.86 |
| | Current Year's Figures | | 6,572.91 | - | 6,572.91 | 981.54 | - | - | 981.54 | 5,591.37 |
| Intangible Assets | | | | | | | | | | |
| 1 | Building Licence | | 2,150.00 | - | 2,150.00 | - | - | - | - | 2,150.00 |
| | Current Year's Figures | | - | - | - | - | - | - | - | - |
| | Grand Total | | 8,722.91 | - | 8,722.91 | 981.54 | - | - | 981.54 | 7,741.37 |

ABHINAV AWAS PVT. LTD.

Pram Kumar
Managing Director



For Abhinav Awasthi Pvt. Ltd.
Sheela Das
Director

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

(Rs. In Hundred

Note No : 9 Non Current Investment

| Sr. No | Particulars | ₹ Current Year | ₹ Previous Year |
|--------|-------------------------|-------------------|--------------------|
| 1 | Land | 39,997.55 | 39,997.55 |
| 2 | Fixed Deposit | 4,155.44 | - |
| 3 | Aishwarya Value Of Land | 2,000.00 | 2,000.00 |
| 4 | Sachidanand Roy | 10,000.00 | 10,000.00 |
| | Total in ₹ | 56,152.99 | 51,997.55 |

Note No : 10 Long Term Loans and Advances

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

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 | | | | |
| | Total | | | | |

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 | - | - |
| | Total in ₹ | - | - |

ABHINAV AWAS PVT. LTD.

Pravin Kumar

Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Das,

Director

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

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

| | | ₹ | ₹ |
|-------------------|------------------|--------------------|--------------------|
| Sr. No | Particulars | Current Year | Previous Year |
| 1 | Raw Material | - | - |
| 2 | Work-in-Progress | 1,34,005.80 | 1,57,729.50 |
| 3 | Finished Goods | - | - |
| Total in ₹ | | 1,34,005.80 | 1,57,729.50 |

| | | ₹ | ₹ |
|-------------------|-----------------------------------|--------------|---------------|
| 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 | - | - |
| Total in ₹ | | - | - |

| | | ₹ | ₹ |
|----------------------------|---|------------------|------------------|
| Sr. No | Particulars | Current Year | Previous Year |
| 1 | <u>Cash-in-Hand</u> Cash Balance | 1,115.38 | 4,423.10 |
| Sub Total (A) | | 1,115.38 | 4,423.10 |
| 2 | <u>Bank Balance</u> With Schedule Bank A/C | 27,307.63 | 11,214.83 |
| Sub Total (B) | | 27,307.63 | 11,214.83 |
| 3 | <u>Cheques on Hand</u> | - | - |
| Total [A + B + C] | | 28,423.01 | 15,637.93 |

ABHINAV AWAS PVT. LTD.

Prajin Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Das.
Director

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

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 | - | - |
| | Advance Recoverable in cash or in kind or for value to be considered good | - | - |
| | Duties & Taxes- Sales Tax/GST | - | - |
| | Advance Income Tax/Refund Due | - | - |
| | Other Short Term Loan & Advances | - | - |
| | TDS | 2,191.94 | 1,115.88 |
| | Total in ₹ | 2,191.94 | 1,115.88 |

ABHINAV AWAS PVT. LTD.

Prajin Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Day
Director

ABHINAV AWAS PRIVATE LIMITED

(Rs. In Hundred)

Note No : 5.1 Trade payable ageing schedule

| | | | | | | | Current Year |
|--|---------|-----------------|----------|-----------|-----------|-----------|--------------|
| Outstanding for following periods from due date of payment | | | | | | | |
| Particulars | Not due | Unbilled amount | < 1 year | 1-2 years | 2-3 years | > 3 years | Total |
| MSME | | - | - | - | - | - | - |
| Others | | - | - | - | - | - | - |
| Disputed dues-MSME | | - | - | - | - | - | - |
| Disputed dues-Other | | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - |

| | | | | | | | Previous Year |
|--|---------|-----------------|----------|-----------|-----------|-----------|---------------|
| Outstanding for following periods from due date of payment | | | | | | | |
| Particulars | Not due | Unbilled amount | < 1 year | 1-2 years | 2-3 years | > 3 years | Total |
| MSME | | - | - | - | - | - | - |
| Others | | - | 81.00 | - | - | - | 81.00 |
| Disputed dues-MSME | | - | - | - | - | - | - |
| Disputed dues-Other | | - | - | - | - | - | - |
| Total | | - | 81.00 | - | - | - | 81.00 |

Note No : 14.1 Trade receivable ageing schedule

| | | | | | | | | Current Year |
|--|---------|-----------------|------------|----------------|-----------|-----------|-----------|--------------|
| Outstanding for following periods from due date of payment | | | | | | | | |
| Particulars | Not due | Unbilled amount | < 6 months | 6month-1 years | 1-2 years | 2-3 years | > 3 years | Total |
| Undisputed Trade Receivables – considered good | - | - | - | - | - | - | - | - |
| Undisputed Trade Receivables – considered doubtful | - | - | - | - | - | - | - | - |
| Disputed Trade Receivables – considered good | - | - | - | - | - | - | - | - |
| Disputed Trade Receivables – considered doubtful | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |

ABHINAV AWAS PVT. LTD.

Pramin Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Das
Director

(Rs. In Hundred)

Previous Year

Outstanding for following periods from due date of payment

| Particulars | Not due | Unbilled amount | < 6 months | 6month-1 years | 1-2 years | 2-3 years | > 3 years | Total |
|--|---------|-----------------|------------|----------------|-----------|-----------|-----------|-------|
| Undisputed Trade Receivables – considered good | - | - | - | - | - | - | - | - |
| Undisputed Trade Receivables – considered doubtful | - | - | - | - | - | - | - | - |
| Disputed Trade Receivables – considered good | - | - | - | - | - | - | - | - |
| Disputed Trade Receivables – considered doubtful | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |

ABHINAV AWAS PVT. LTD.

Pramil Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Shreea Das.
Director

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2023

(Rs. In Hundred)

Note No : 17 Revenue from Operations

| Sr. No | Particulars | ₹ | |
|--------|-------------------|--------------------|--------------------|
| | | Current Year | Previous Year |
| | Sales of Products | 6,36,293.08 | 6,70,114.20 |
| | Total in ₹ | 6,36,293.08 | 6,70,114.20 |

Note No : 18 Other Income

| Sr. No | Particulars | ₹ | |
|--------|-------------------|---------------|---------------|
| | | Current Year | Previous Year |
| | FD interest | 450.51 | - |
| | Discount | - | - |
| | Total in ₹ | 450.51 | - |

Note No : 19 Direct Expenses

| Sr. No | Particulars | ₹ | |
|--------|-------------------|------------------|--------------------|
| | | Current Year | Previous Year |
| 1 | Freight Cartage | 652.50 | 12,325.65 |
| 2 | Labour Charges | 34,427.95 | 1,14,508.73 |
| 3 | Misc. Expenditure | - | 9,424.47 |
| | Total in ₹ | 35,080.45 | 1,36,258.85 |

Note No : 20 Change in Inventories

| Sr. No | Particulars | ₹ | |
|--------|-------------------|------------------|---------------|
| | | Current Year | Previous Year |
| 1 | Opening Stock | 1,57,729.50 | 1,58,421.95 |
| 2 | Closing Stock | 1,34,005.80 | 1,57,729.50 |
| | Total in ₹ | 23,723.70 | 692.45 |

Note No : 21 Employment Benefit Expenses

| Sr. No | Particulars | ₹ | |
|--------|----------------------------|------------------|------------------|
| | | Current Year | Previous Year |
| 1 | Salaries, Bonus, PF & ESIC | 42,754.98 | 15,865.07 |
| 2 | Directors Remuneration | 21,000.00 | 36,000.00 |
| 3 | Professional Tax | 75.00 | 90.00 |
| 4 | Staff Welfare Exp. | 1,283.80 | 1,258.75 |
| | Total in ₹ | 65,113.78 | 53,213.82 |

Note No :22 Financial Cost

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

ABHINAV AWAS PVT. LTD.

Pravin Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Day
Director

ABHINAV AWAS PRIVATE LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2023

Note No : 23 Depreciation & Amortised Cost

| Sr. No | Particulars | ₹ | |
|-------------------|--------------------------|---------------|-----------------|
| | | Current Year | Previous Year |
| 1 | Depreciation | 268.77 | 2,075.98 |
| 2 | Preliminary Expenses W/O | - | - |
| Total in ₹ | | 268.77 | 2,075.98 |

Note No : 24 Other Administrative Expenses

| Sr. No | Particulars | ₹ | |
|-------------------|-------------------------------------|------------------|------------------|
| | | Current Year | Previous Year |
| 1 | Auditors Remuneration | 250.00 | 177.00 |
| 2 | Bank Charges | 86.13 | 53.33 |
| 3 | Printing & Stationery | 364.32 | 658.95 |
| 4 | Consultancy Charges | 1,800.00 | 1,700.00 |
| 5 | Insurance | 210.86 | |
| 6 | Cartage & Coolie | 3,885.72 | 3,865.94 |
| 7 | Map passing & Nagar Parisad | 10,578.63 | 246.25 |
| 8 | Stamp | 4,150.00 | |
| 9 | Electricity Expenses | - | 3,437.12 |
| 10 | Power & Fuel | 4,746.50 | 4,658.90 |
| 11 | Repair & Maintenance | 52.00 | 926.50 |
| 12 | Postage & Courier | 184.52 | 158.90 |
| 13 | Office Expenses | 1,659.80 | 1,756.20 |
| 14 | Freight | 43.00 | |
| 15 | Roundoff | - | 29.57 |
| 16 | Travelling | 924.70 | 862.35 |
| 17 | Conveyance | 4,162.30 | 4,126.55 |
| 18 | GST and Income Tax Late Fee & Taxes | 673.60 | 19.50 |
| 19 | TDS Interest | | 152.52 |
| Total in ₹ | | 33,772.08 | 22,829.58 |

ABHINAV AWAS PVT. LTD.

Pramin Kumar
Managing Director



For Abhinav Awas Pvt.Ltd.

Sheela Day
Director

ABHINAV AWAS PRIVATE LIMITED

Additional Regulatory Information

- (i) **Title deeds of Immovable Property not held in name of the Company**
The Company does not have any immovable property whose title deeds are not held in the name of the company.
- (ii) **Revaluation of Property Plant and Equipment**
The company has not revalued its Property Plant and Equipment during the year.
- (iii) **Details of Benami Property held**
No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. NA
- (iv) **Borrowings from banks or financial institutions on the basis of security of Current Assets**
(a) Whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. NA
(b) If (a) answer is "NOT", Summary of Reconciliation and Reasons of material discrepancies NA
- (v) **Wilful Defaulter**
Whether company is declared as wilful defaulter by any bank or financial institution or other lender
(a) Date of declaration as wilful defaulter NA
(b) Details of defaults
Amount of defaults Nature of defaults NA
- (vi) **Relationship with Struck off Companies**
The company does not have any transaction with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956. NA

For Abhinav Awas Pvt.Ltd.

Sheela Das,
Director

ABHINAV AWAS PVT. LTD.

Pranav Kumar
Managing Director



(vii) **Registration of charges or satisfaction with Registrar of Companies**

No charge or Satisfaction of Charge yet to be registered with the Registrar of Companies beyond the statutory period.

(viii) **Compliance with number of layers of companies**

The company has complied with the number of layers prescribed under Companies Act, 2013 and rule made there under

(ix) **Ratio**

| | Current Reporting Period | Previous reporting period | % of Change |
|---|---------------------------------|----------------------------------|--------------------|
| (a) Current Ratio (Times) (Current Assets/ Current Liabilities) | 0.92 | 0.92 | -0.01% |
| (b) Debt-Equity Ratio (Times) (Debt/ Shareholder's Equity) | 0.00 | 0.00 | NA |
| (c) Debt Service Coverage Ratio (EBITD/ Interest + Instalment) | NA | NA | NA |
| (d) Return on Equity Ratio (Times) (PAT/ Equity Shareholder's Fund) | 0.10 | 0.13 | -27.95% |
| (e) Inventory Turnover Ratio (Times) (Sales/ Average Inventory) | 4.36 | 4.24 | 2.90% |
| (f) Trade Receivables Turnover Ratio (Times) (Credit Sales/ Avg. Trade Receivables) | NA | NA | NA |
| (g) Trade Payables Turnover Ratio (Times) (Purchase/ Avg. Trade Payables) | 11671.92 | 11055.71 | 5.57% |
| (h) Net Capital Turnover Ratio (Times) (Sales / Working Capital) | -45.80 | -45.59 | 0.46% |



| | | | |
|--|--------|--------|---------|
| (i) Net Profit Ratio (%) (PAT/ Sales) | 0.71% | 0.84% | -15.92% |
| (j) Return on Capital Employed (%) (EBIT/ Capital Employed) | 13.07% | 17.38% | -24.81% |
| (k) Return on Investment (%) (PAT/ Capital Employed) | 9.67% | 13.42% | -27.95% |

Explanation

Current Ratio
Debt-Equity Ratio
Debt Service Coverage Ratio
Return on Equity Ratio
Inventory Turnover Ratio
Trade Receivables Turnover Ratio
Trade Payables Turnover Ratio
Net Capital Turnover Ratio
Net Profit Ratio
Return on Capital Employed
Return on Investment

(x) **Compliance with approved Scheme(s) of Arrangements**

'No scheme of Arrangements has been approved by competent authority in terms of sections 230 to 237 of the Companies Act, 2013 in respect of the Company.

ABHINAV AWAS PVT. LTD.

For Abhinav Awas Pvt.Ltd.

Pram Kumar

Managing Director

Sheela Das
Director

(xi) **Related Party Disclosure**

I. Key Management Personnel

- 1 PRAVIN KUMAR
- 2 SHEELA DAS

II. Enterprises/Personnel under Significant Influence of Key Management Personnel and their Relatives



M/s.....
M/s.....

The company has entered into transactions with the following related parties

| Nature of Transactions | Current Reporting Period | Previous reporting period |
|------------------------------|--------------------------|---------------------------|
| Sale of goods | - | - |
| Purchase of goods | - | - |
| Acceptance of Unsecured Loan | - | - |
| Repayment of Unsecured Loan | - | - |
| Nature of Balance | Current Reporting Period | Previous reporting period |
| Trade Receivable | | |
| Unsecured Loan (Cr. Balance) | | |
| Advances (Dr. Balances) | - | - |

(xii) Contingent liabilities and commitments (to the extent not provided for)
CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

(xiii) In the opinion of the Board of Directors, the current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.



(ixv) Balances with Trade Receivables / Trade Payables and Loans & advances are Subject to confirmation

The Company has not recorded any transaction in the books of accounts during the current Financial year and previous (xv) year that has been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961.

(xvi) The Company has not recorded any transaction in regarding of crypto currency or virtual currency:

(xvii) The company has not provided nor taken any loan or advance to/from any other person or entity or invested any funds or provided any guarantee or security with the understanding that benefit of the transaction will go to a third party, the ultimate beneficiary.

(xviii) The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.

(ixx) **Additional Information**

| PARTICULARS | Current Reporting Period | Previous reporting period |
|---------------------------------|---------------------------------|----------------------------------|
| Value of Imported Materials | - | - |
| Expenditure in Foreign Currency | - | - |
| Earnings in Foreign Exchange | - | - |
| CIF Value of Imports | - | - |



(xx) All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's

(xxi) Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

FOR RAVI SHANKAR KUMAR & CO.
CHARTERED ACCOUNTANTS

Ravi Shankar
(CA. RAVI SHANKAR KUMAR)
PARTNER

Membership No. : 407910

FRN-015028C

UDIN:-23407910BGTYRJ8478



ABHINAV AWAS PVT LTD
FOR ABHINAV AWAS PRIVATE LIMITED.

Ram Kumar Sheela Das.
Director

Managing Director
(PRAVIN KUMAR)

(M. DIRECTOR)

DIN- 02783770

(SHEELA DAS)

(DIRECTOR)

DIN- 05278054

PLACE: PATNA

Date:- 02/09/2023

M/S ABHINAV AWAS PRIVATE LIMITED

Note "1 :- Significant Accounting Policies and Notes to Accounts for the Year ended 31-03-2023

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.

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 charged 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.

6. Payments to Auditors:-

(Rs. In Hundred)

| PARTICULARS | 2022-23 |
|---------------------------|---------|
| Auditor's Remuneration :- | |
| - Audit Fees | 250/- |
| - Other Services | Nil |

7. 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 31-03-2023 | 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

| | <u>2022-23</u> | <u>2021-22</u> |
|-------------|----------------|----------------|
| Basic EPS | 0.43 | 0.54 |
| Diluted EPS | 0.09 | 0.11 |



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

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

Place: Patna

Date: the 02nd day of September, 2023

For Abhinav Awas Pvt.Ltd.

ABHINAV AWAS PVT. LTD.

(Signature)
Managing Director

(Signature)
Director