

**AWADHESH SINGH CONSTRUCTION PVT. LTD.**

4th FLOOR, SHIVETANJALI NIWAS, HANUMAN MANDIR MARG,  
KRISHNAPURI, NEAR SOUTH RAILWAY COLONY, RANCHI, JH 834001  
BALANCE SHEET AS ON 31st March 2021

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	2,069,000.00	2,069,000.00
(b) Reserves and Surplus	2	30,785,562.73	31,905,485.87
(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	150,000.00	-
(b) Deferred tax liabilities (Net)	4		
(c) Other Long term liabilities	5		
(d) Long term provisions			
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	6		
(b) Trade payables	7	57,148,558.65	67,273,730.92
(c) Other current liabilities	8		
(d) Short-term provisions	9	923,378.00	10,912,748.54
<b>Total</b>		<b>91,076,499.38</b>	<b>112,160,965.33</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	10	407,425.32	537,482.19
(ii) Intangible assets	11		
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)		113,411.00	113,411.00
(d) Long term loans and advances	12		
(e) Other non-current assets	13		
(f) Pre-Operative Expenses:			
<b>(2) Current assets</b>			
(a) Current investments			
(b) Inventories	14	12,748,000.00	2,124,650.00
(c) Trade receivables	15	701,009.56	837,860.00
(d) Cash and cash equivalents	16	23,591,348.67	47,875,883.32
(e) Short-term loans and advances	17		40,365,134.00
(f) Other current assets	18	53,515,304.83	20,306,544.82
<b>Total</b>		<b>91,076,499.38</b>	<b>112,160,965.33</b>

Notes to Accounts & Significant Accounting Policies

The Note Nos. 1 to 29 form an integral part of these Financial Statements

For Kumar Roybarman Prasanta & Associates  
Chartered Accountants  
FRN: 330634E

FOR AWADHESH SINGH CONST.PVT.LTD.

*Kumar Roybarman Prasanta*

*Awadhesh Singh*  
AWADHESH SINGH

RITA KUMARI

CA Prasanta Kumar Roybarman  
Proprietor  
MEM NO: 013905  
PLACE: RANCHI  
DATE:

DIRECTOR  
1552245

DIRECTOR  
1111177



**AWADHESH SINGH CONSTRUCTION PVT. LTD.**  
 III FLOOR, SHIVTANJALI NIWAS, HANUMAN MANDIR MARG,  
 KRISHNAPURI, NEAR SOUTH RAILWAY COLONY, RANCHI, JH 834001  
**STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31st March 2021**

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	19	17,248,635.75	118,943,106.62
II. Other Income	20	1,086,217.12	781,155.00
<b>III. Total Revenue (I + II)</b>		<b>18,334,842.87</b>	<b>119,724,259.62</b>
<b>IV. Expenses:</b>			
Cost of materials consumed	21		
Purchase of Stock-in-Trade	22	13,001,218.31	10,580,394.82
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	23	(10,623,350.00)	16,740,350.00
Employee benefit expense	24	9,268,169.00	63,944,608.35
Financial costs	25	-	167,352.00
Depreciation and amortization expense	26	130,056.87	176,635.48
Other Expenses for Execution	27	781,094.00	5,427,301.64
Other expenses	28	4,241,725.66	3,807,249.75
<b>Total Expenses</b>		<b>16,878,913.84</b>	<b>109,851,961.44</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	1,455,929.03	9,872,298.18
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)			
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		<b>1,455,929.03</b>	<b>9,872,298.18</b>
X. Tax expense:			
(1) Current tax		352,000.00	2,500,000.00
(2) Deferred tax			
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	1,103,929.03	7,372,298.18
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)		<b>1,103,929.03</b>	<b>7,372,298.18</b>
XVI. Earning per equity share:			
(1) Basic		5.34	35.63
(2) Diluted			

Notes to Accounts & Significant Accounting Policies  
 The Notes Nos. 1 to 29 form an integral part of these Financial Statements

For Kumar Roybarman Prasanta & Associates  
 Chartered Accountants  
 FRN: 330634E

*Kumar Roybarman Prasanta*

CA Prasanta Kumar Roybarman  
 Proprietor  
 MEM NO: 013905  
 PLACE: RANCHI  
 DATE:  
 UDIN: 22013905AAACON4789



FOR AWADHESH SINGH CONST.PVT.LTD.

*Awadesh Singh*  
 AWADHESH SINGH

DIRECTOR  
 1552245

RITA KUMARI

DIRECTOR  
 1111177

**AWADHESH SINGH CONSTRUCTION PRIVATE LIMITED**  
**B-1052, SECTOR-2, DHURWA, RANCHI-JHARKHAND-834004**

**Cash Flow Statement For The Year Ended 31st March,2021**

Particulars	For the year ended 31st March,2021	
	IN RS.	IN RS.
<b>Cash flow from operating activities</b>		
Net Profit before tax & extra ordinary items		1,455,929
<b>Adjustments for Non Cash &amp; Non Operating items:</b>		
Add: Depreciation	130,057	
Add: Finance costs	-	
Less: Interest Income	1,073,207	
Add: Provision for Tax	-	(943,150)
<b>Operating profit before working capital changes</b>		<b>512,779</b>
<b>Adjustment for Current Assets &amp; Current Liabilities</b>		
LESS: Increase in other current assets	33,208,760	
less: Increase in inventory	10,623,350	
add: decrease in trade recievables	136,850	
Less: Decrease in short term Borrowings	-	
add: decrease in Short term loan & Advances	40,365,134	
Less: Decrease In Other Current Liabilities	-	
less: decrease in Trade Payables	10,125,172	
less: decrease in Short Term Provision	9,989,371	
Less: Increase in Deferred Tax Asset		(23,444,668)
<b>Cash generated / (used in) from operations</b>		<b>(22,931,890)</b>
Less: Income Tax Paid(Advance Tax)		352,000
Less: Previous years Adjustment		2,223,852
<b>Net cash generated / (used in) from operating activities (A)</b>		<b>(25,507,742)</b>
<b>Cash flow from investing activities</b>		
Less: Incaease in Long Term Loans & Advances	-	
Less: Purchase of Fixed Assets		
Less: Increase in other non current assets		
Add: Interest Received	1,073,207	
Less: Increase in non current investment		
Less: Deferred Tax Asset created		1,073,207
<b>Net cash generated / (used in) from investing activities (B)</b>		<b>1,073,207</b>
<b>Cash flow from financing activities</b>		
Add: Proceeds of Share Capital		
add: proceeds from Long Term Borrowings	150,000	
Less: Interest Paid	-	150,000
<b>Net cash generated / (used in) from financing activities (C)</b>		<b>150,000</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>		<b>(24,284,535)</b>
Add: Cash and cash balances at the beginning of the year		47,875,883
Cash and cash balances at the end of the year		23,591,349

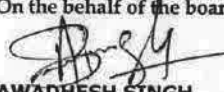
2. Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard (AS 3) "Cash Flow Statement".

In terms of our report attached.

**For Kumar Roybarman Prasanta & Associates**  
**Chartered Accountants**  
**FRN: 330634E**

**CA Prasanta Kumar Roybarman**  
**Proprietor**  
**MEM NO: 013905**  
**PLACE:RANCHI**  
**DATE : 11.11.2021**  
**UDIN: 22013905A AACON4789**

On the behalf of the board



**AWADHESH SINGH**  
**DIRECTOR**  
**1552245**

**RITA KUMARI**  
**DIRECTOR**  
**1111177**

**NOTES TO THE FINANCIAL STATEMENT**

	AS AT 31ST MARCH, 2021		AS AT 31ST MARCH, 2020	
	No. of Shares	Amount	No. of Shares	Amount
<b>1. SHARE CAPITAL</b>				
<b>Authorised</b>				
250000 Equity Shares of Rs 10/-	250,000.00	2,500,000.00	250,000.00	2,500,000.00
<b>Issued, Subscribed and Paid up</b>				
206900 Equity Shares of Rs 10/- each	206,900.00	2,069,000.00	206,900.00	2,069,000.00
		<u>2,069,000.00</u>		<u>2,069,000.00</u>

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	AS AT 31ST MARCH, 2021		AS AT 31ST MARCH, 2020	
	No. of Share	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	206,900.00	2,069,000.00	206,900.00	2,069,000.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	206,900.00	2,069,000.00	206,900.00	2,069,000.00

b. **Terms/rights attached to equity shares**  
 The company has only one class of shares - equity shares - having a par value of Rs. 100/- per share. Each holder of equity shares is entitled to one vote per share.  
  
 In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. List of Shareholders holding more than 5%

	AS AT 31ST MARCH, 2021		AS AT 31ST MARCH, 2020	
	NO. OF SHARES	% of Holding	% of Holding	Amount
AWADI HESI SINGH	31,900.00	11.20%	11.20%	319,000.00
RITA KUMARI	31,100.00	13.31%	13.31%	311,000.00
DEVENDRA KUMAR	31,400.00	13.31%	13.31%	314,000.00
GAYATRI KUMARI	17,700.00	7.40%	7.40%	177,000.00

**2. RESERVES & SURPLUS**

	AS AT 31ST MARCH, 2021	AS AT 31ST MARCH, 2020
<i>Surplus in Statement of Profit &amp; Loss</i>		
At the beginning of the year	31,905,485.87	24,533,187.69
Add: Profit for the year	1,107,929.03	7,372,298.18
Net Profit Available for Appropriation	33,009,414.90	31,905,485.87
Less: Income tax of last yr	2,223,852.17	
	<u>30,785,562.73</u>	
<i>Share Premium</i>		
Balance carried to Balance Sheet	<u>30,785,562.73</u>	<u>31,905,485.87</u>
	<u>30,785,562.73</u>	<u>31,905,485.87</u>

**3. LONG TERM BORROWINGS**

<b>Secured Loans</b>		
Term Loans		
From Others	150,000.00	
<b>Unsecured Loans</b>		
From Banks		
	<u>150,000.00</u>	

4. Deferred Tax Liability (net)



Deferred tax liability relating to Depreciation on tangible and intangible assets				
Deferred tax liability relating to Provision for doubtful debts and advances Others				
Deferred Tax Liability (net)	TOTAL		TOTAL	
5 Other Long-term Liabilities	TOTAL		TOTAL	
6 Short-Term Borrowings Secured Loans Working Capital facilities from banks	Note		Note	
Unsecured Loans Short-term loan from banks	TOTAL		TOTAL	
Security				
7 <u>Trade Payables</u> Acceptances Sundry Creditors Total Outstanding dues to small enterprises Payable to Subsidiaries		57,148,558.65		67,273,730.92
TOTAL	TOTAL	57,148,558.65	TOTAL	67,273,730.92
8 <u>Other current liabilities</u> Unclaimed Dividends Mortgage Advance VAT Payable Foreign currency payable on account of forward contract Others				
9 <u>Short-term provisions</u> GST Payable Provision for Income Tax Provision for EPF Payable TDS PAYABLE Director salary Payable Audit Fee Payable		352,000.00 9,068.00 503,312.00 59,000.00 923,378.00		3,968,216 2,569,000.00 9,167.00 1,21,682.00 4,188,234.00 1,14,750.00 10,912,748.54
TOTAL	TOTAL	923,378.00	TOTAL	10,912,748.54
10 <u>Fixed Assets</u>				
(i) <u>Tangible Assets</u>				
Cost				
Balance at 1 April 2020		3,410,727.90		3,410,727.90
Addition				
Disposals/Transfers		3,410,727.90		3,410,727.90
Balance as at 31 March, 2021				
Accumulated Depreciation				
Balance at 1 April 2020		2,596,726.65		2,420,031.17
Depreciation Charges for the year		130,056.87		176,695.48
Disposals/Transfers		2,726,783.52		2,596,726.65
Balance as at 31 March, 2021				
Carrying Value				
At 1 April 2020		407,425.32		537,482.19
At 31 March 2021				



- (ii) Capital Work-in-progress
- (iii) Intangible Assets
- (iv) Intangible Assets under Development

- 11 Non-current Investment
  - (i) Equity Shares
  - (a) Investments in Subsidiary Companies
  - (b) Investment in Joint Venture
  - (c) Other Investment
  - (ii) Preference shares
  - (a) Investment in Joint Venture
  - (b) Other Investment (FDR)

Non-Trade Investment  
Quoted

- (i) Equity Shares
- (ii) Preference shares
- (iii) Investment in Government Securities

TOTAL

TOTAL

- 12 Long-term loans & advances
  - Unsecured, considered good
  - Capital advances
  - Security Deposit
  - Loans & advances to subsidiaries

- 13 Other non-current assets
  - Unsecured considered good
  - Prepaid Taxes
  - Share application money
  - MAT Credit

TOTAL

TOTAL

14 INVENTORIES

- Raw Material
- Packing Material
- Work-in-progress
- Finished goods
- Stock-in-trade (In respect of goods acquired for trading)

12,748,000.00

2,124,650.00

TOTAL

12,748,000.00

TOTAL

2,124,650.00

15 TRADE RECEIVABLE

- Unsecured, considered good
- Outstanding for more than six months
- Others
- Less Sale of Receivables (discounted with recourse)

701,009.56

837,860.00

701,009.56

837,860.00

- Unsecured, considered doubtful
- Outstanding for more than six months
- Others

Less Provision for doubtful debts

TOTAL

701,009.56

TOTAL

837,860.00

16 Cash and Bank Balances

- (i) Cash & Cash equivalents
  - Balance with banks
    - \_ Current account
    - \_ Deposit (Less than three months)
    - Cash in hand
- (ii) Other Bank Balance
  - Balance with banks
  - Fixed Deposit
  - \_ Unpaid Dividend

2,033,390.99

38,325,113.20

299,112.56

74,253.12

20,360,815.12

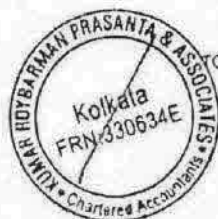
9,276,517.00

TOTAL

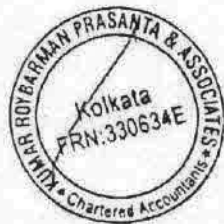
23,591,318.67

TOTAL

47,875,863.32



17	<b>Short-term loans and advances</b>			
	Unsecured, considered good			10,365,174.00
	Advance to Vendors			
	Other Advances			
	Prepaid Insurances			
	Sales Tax			
	<b>TOTAL</b>		<b>TOTAL</b>	<b>10,365,174.00</b>
18	<b>Other Current assets</b>			
	Advances recoverable in cash or kind for value to be received (unsecured)			
	- considered good			
	- considered doubtful			
	Less: Provision for doubtful advances			
		1,396,131.00		
	GST cash bal	33,441,244.00		10,003,561.89
	Loan to directors	12,309,918.93		4,908,163.03
	Security Deposit	438,690.00		4,054,839.90
	T.D.S.	4,648,349.90		
	Time Extension	1,174,551.00		
	Input of	133,390.00		1,500,000.00
	Ref-19-20			
	TDS Paid for stay of demand			20,306,544.82
	<b>TOTAL</b>	<b>53,515,304.83</b>	<b>TOTAL</b>	<b>20,306,544.82</b>
19	<b>REVENUE FROM OPERATION</b>			
	Sale of Products	17,248,635.75		114,259,132.62
	Sale of services (Work Value)			114,259,132.62
	Other operating revenues	17,248,635.75		
	Less:			
		17,248,635.75		114,259,132.62
20	<b>Other Income</b>			
	Dividend received on non-trade investments			648,077.00
	Exchange gain (net)	1,074,207.12		16,680.00
	Interest Income	13,000.00		
	Int on trade			116,402.00
	Cessation of Liability			
	Excess IT Provision written off			
		1,086,207.12		781,159.00
21	<b>Cost of material consumed</b>			
	Consumption of Raw material			
	Consumption of Packing material			
	Consumables			
22	<b>Purchase of stock in trade</b>			
	Purchase of stock in trade	13,081,218.31		16,588,394.82
		13,081,218.31		16,588,394.82
23	<b>Changes in inventories of finished goods, work-in-progress and stock-in-trade</b>			
	(Increase)/Decrease in Stocks			
	At year end			
	Stock of finished goods			
	Stock-in-trade	12,748,000.00		2,124,650.00
	Work-in-Progress	12,748,000.00		2,124,650.00
	At the beginning of the year			
	Stock of finished goods			
	Stock-in-trade			
	Work-in-Progress	2,124,650.00		18,865,000.00





		2,124,650.00		18,495,000.00
		<u>(10,623,350.00)</u>		<u>16,740,350.00</u>
24	<u>Employee benefit expenses</u>	5,097,069.00		17,412,267.35
	Salaries & Wages	1,091,311.00		15,011,990.00
	Subcontractor	77,756.00		111,473.00
	EPF			
		<u>9,268,169.00</u>		<u>62,240,640.35</u>
25	<u>FINANCE COST</u>			
	<u>Interest expenses on</u>			167,362.00
	Long-term borrowings			167,362.00
	Others			
	<b>TOTAL</b>		<b>TOTAL</b>	<u>167,362.00</u>
26	<u>Depreciation and amortisation expenses</u>	130,056.87		176,893.48
	Depreciation on tangible assets			
	Amortisation on intangible assets	<u>130,056.87</u>		<u>176,893.48</u>
27	<u>Other Expenses for Execution</u>			945.00
	Other Deductions	75,000.00		
	Power & Fuel	383,594.00		1,933,400.00
	Royalty	130,679.00		
	Site Expenses			
	Tender Expenses			372,212.44
	Transportation			
	Carriage & Cartage	194,830.00		1,492,959.00
	Labour Cess			
	Sub Contractor			287,083.00
	Sale Tax			890,750.00
	VAT Paid			120,489.00
	Hue Charges			
	<b>TOTAL</b>	<u>781,094.00</u>	<b>TOTAL</b>	<u>5,427,301.04</u>
28	<u>Other Expenses</u>	59,000.00		64,900.00
	Audit Fee			3,500.00
	Filing Expenses	1,044,340.00		
	Ineligible input	2,344,000.00		2,344,000.00
	Directors Salary			
	General Expenses	81,148.00		1,832.00
	Insurance Charges	77,160.00		
	Legal exp	2,100.00		2,400.00
	Printing & Stationery	6,139.03		
	Repairs & Maintenance			
	Telephone & Postage	291,531.99		215,240.43
	Bank Charges			112,000.00
	Travelling & Conveyance			24,841.37
	Other Expense	19,933.00		8,200.00
	Consulancy			61,124.95
	Engineer Cost	100,000.00		140,883.80
	Professional fees	16,373.04		12,100.00
	Tender Cost			
	Consultancy Expenses			
	<b>TOTAL</b>	<u>4,241,725.06</u>	<b>TOTAL</b>	<u>3,807,249.75</u>

