

AWADHESH SINGH CONSTRUCTION PVT. LTD.

B-1052, SECTOR 2, DHURWA, RANCHI, JHARKHAND - 834004

BALANCE SHEET AS ON 31st March 2022

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	20,69,000.00	20,69,000.00
(b) Reserves and Surplus	2	3,56,98,971.10	3,07,85,562.73
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	1,65,342.00	1,50,000.00
(b) Deferred tax liabilities (Net)	4		
(c) Other Long term liabilities	5		
(d) Long term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	6	-	-
(b) Trade payables	7	1,47,74,083.90	5,71,48,558.65
(c) Other current liabilities	8	-	-
(d) Short-term provisions	9	33,99,817.50	9,23,378.00
Total		5,61,07,214.50	9,10,76,499.38
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	10	19,38,313.04	4,07,425.32
(ii) Intangible assets	11		
(iii) Capital work-In-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)		1,13,411.00	1,13,411.00
(d) Long term loans and advances	12		
(e) Other non-current assets	13		
(f) Pre-Operative Expenses			
(2) Current assets			
(a) Current investments	14	30,84,500.00	1,27,48,000.00
(b) Inventories	15	1,29,12,457.00	7,01,009.56
(c) Trade receivables	16	2,16,75,349.85	2,35,91,348.67
(d) Cash and cash equivalents	17	7,94,672.56	-
(e) Short-term loans and advances	18	1,55,88,511.05	5,35,15,304.83
(f) Other current assets			
Total		5,61,07,214.50	9,10,76,499.38

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

K. Roybarman
Proprietor
M. No.-013905

FOR AWADHESH SINGH CONST.PVT.LTD.

Awadhesh Singh Construction Pvt. Ltd.

DIRECTOR

Awadhesh Singh
Director

Awadhesh Singh Construction Pvt. Ltd.

Awadhesh Singh
Director

PLACE: RANCHI
DATE :
UDIN:

AWADHESH SINGH CONSTRUCTION PVT. LTD.

B-1052, SECTOR 2, DHURWA, RANCHI, JHARKHAND - 834004

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31st March 2022

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	8,14,15,738.00	1,72,48,635.75
II. Other Income	20	7,83,762.06	10,86,207.12
III. Total Revenue (I + II)		8,21,99,500.06	1,83,34,842.87
IV. Expenses:			
Cost of materials consumed	21		
Purchase of Stock-in-Trade	22	2,84,85,782.89	1,30,81,218.31
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	23	(96,63,500.00)	(1,06,23,350.00)
Other Expenses for Execution	24	3,59,70,493.95	7,81,094.00
Financial costs	25	-	-
Depreciation and amortization expense	26	98,842.00	1,30,056.87
Employee benefit expense	27	1,72,24,359.00	92,68,169.00
Other expenses	28	36,70,113.85	42,41,725.66
Total Expenses		7,57,86,091.69	1,68,78,913.84
V. Profit before exceptional and extraordinary items and tax	(III - IV)	64,13,408.37	14,55,929.03
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)			
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		64,13,408.37	14,55,929.03
X. Tax expense:			
(1) Current tax		15,00,000.00	3,52,000.00
(2) Deferred tax			
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	49,13,408.37	11,03,929.03
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)		49,13,408.37	11,03,929.03
XVI. Earning per equity share:			
(1) Basic		23.75	5.34
(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

K. Roybarman
Proprietor
M. No.-013905

FOR AWADHESH SINGH CONST.PVT.LTD.

Awadhesh Singh Construction Pvt. Ltd.

Awadhesh Singh
DIRECTOR
Director

Awadhesh Singh Construction Pvt. Ltd.

Awadhesh Singh
DIRECTOR
Director

PLACE:
DATE:
UDIN:

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST MARCH, 2022 **AS AT 31ST MARCH, 2021**

No. of Shares Amount No. of Shares Amount

1 SHARE CAPITAL

Authorised					
Equity Shares of Rs.10/-	25,00,000	25,00,000	25,00,000	25,00,000	
Issued, Subscribed and Paid up					
Equity Shares of Rs.10/- each	21,61,000	21,61,000	21,61,000	21,61,000	

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

	AS AT 31ST MARCH, 2022		AS AT 31ST MARCH, 2021	
	No. of Share	Amount	No. of Share	Amount
Shares outstanding at the beginning of the year	21,61,000	21,61,000	21,61,000	21,61,000
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	21,61,000	21,61,000	21,61,000	21,61,000

b Terms/rights attached to equity shares

The company has only one class of shares - equity shares - having a par value of Rs. 10/- 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, 2022		AS AT 31ST MARCH, 2021	
	No. of Shares	Amount	No. of Shares	Amount
AWAISHINGH	31,00,000	14.21%	31,00,000	14.21%
PIA KUMARI	31,00,000	13.31%	31,00,000	13.31%
DEVENDRA KUMAR	31,00,000	13.31%	31,00,000	13.31%
GAYATHI KUMARI	17,70,000	7.80%	17,70,000	7.80%

AS AT 31ST MARCH, 2022 AS AT 31ST MARCH, 2021

2 RESERVES & SURPLUS

Surplus in Statement of Profit & Loss		3,17,85,542.73	3,17,85,542.87
At the beginning of the year		49,13,88.32	11,59,929.53
Add Profit for the year		3,76,99,971.10	3,30,19,814.90
Less: Dividend Available for Appropriation		-	22,23,852.17
Less: Income tax of last yr		3,76,99,971.10	3,17,85,542.73
Share Premium			
Balance carried to Balance Sheet		3,76,99,971.10	3,17,85,542.73
		3,76,99,971.10	3,17,85,542.73

3 LONG TERM BORROWINGS

Secured Loans			
From Leases		1,65,242.00	1,50,000.00
From Others			
Unsecured Loans			
From Banks		1,65,242.00	1,50,000.00

4 Deferred Tax

Deferred Tax			
At the beginning of the year			
At the end of the year			



Provision for doubtful debts and advances			
Others			
Deferred Tax Liability (net)	TOTAL	TOTAL	
Other Long-term Liabilities	TOTAL	TOTAL	
6 Borrowings	Note	Note	
Short-Term			
Secured Loans			
Working Capital Facilities from banks			
Unsecured Loans			
Short-term loan from banks			
Security	TOTAL	TOTAL	
7 <u>Trade Payables</u>			
Acceptances			
Sundry Creditors	1,47,74,083.90	5,71,48,558.65	
Total Outstanding dues to small enterprises			
Payable to Subsidiaries			
TOTAL	<u>1,47,74,083.90</u>	<u>5,71,48,558.65</u>	
8 <u>Other current liabilities</u>			
Unclaimed Dividends			
Mobilization Advance			
VAT Payable			
Foreign currency payable on account of forward contract			
Others			
9 <u>Short-term provisions</u>			
GST Payable	13,34,982.00		
Provision for Income Tax	15,00,000.00	3,52,000.00	
Provision for LPT Payable		9,066.00	
TDS PAYABLE		5,03,312.00	
Other Provision	5,05,835.20		
Audit Fee Payable	59,000.00	59,000.00	
TOTAL	<u>33,99,817.50</u>	<u>9,23,378.00</u>	
10 <u>Fixed Assets</u>			
(i) <u>Tangible Assets</u>			
Cost			
Balance at 1 April 2021	34,10,727.90	34,10,727.90	
Addition	16,29,729.73		
Disposals/Transfers			
Balance as at 31 March, 2022	<u>50,40,457.63</u>	<u>34,10,727.90</u>	
Accumulated Depreciation			
Balance at 1 April 2021	30,03,302.59	28,71,215.71	
Depreciation Charges for the year	90,812.00	1,30,056.87	
Disposals/Transfers			
Balance as at 31 March, 2022	<u>31,02,114.59</u>	<u>30,03,302.58</u>	
Carrying Value			
At 1 April 2020			
At 31 March 2022	<u>19,38,313.04</u>	<u>4,07,425.32</u>	
(ii) Capital Work-in-progress			
(iii) Intangible Assets			
(iv) Intangible Assets under Development			
11 <u>Non-current Investment</u>			
(i) Equity Shares			
(a) Investments in Subsidiary Companies			
(b) Investment in Joint Venture			
(c) Other Investment			
(ii) Preference shares			
(a) Investment in Joint Venture			



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			1,27,48,000.00
	Packing Material	30,84,500.00		
	Work-in-progress			
	Finished goods			
	Stock-in-trade(In respect of goods acquired for trading)			1,27,48,000.00
	TOTAL	30,84,500.00	TOTAL	1,27,48,000.00
15	TRADE RECEIVABLE			7,01,009.56
	Unsecured considered good	1,29,12,457.00		
	Outstanding for more than six months			
	Others			
	Less: Sale of Receivables(discounted with recourse)			7,01,009.56
		1,29,12,457.00		
	Unsecured considered doubtful			
	Outstanding for more than six months			
	Others			
	Less Provision for doubtful debts			7,01,009.56
	TOTAL	1,29,12,457.00	TOTAL	7,01,009.56
16	Cash and Bank Balances			
(i)	Cash & Cash equivalents			
	Balance with banks	22,91,369.10		29,31,390.99
	- Current account			
	- Deposit(Less than three months)	3,98,986.56		2,99,112.56
	Cash in hand			
(ii)	Other Bank Balance			
	Balance with banks	1,89,84,994.18		2,03,60,545.12
	Fixed Deposit			
	- Unpaid Dividend			
	TOTAL	2,16,75,349.84	TOTAL	2,35,91,348.67
17	Short-term loans and advances			
	Unsecured considered good			
	Advance to Vendors			
	Other Advances	7,94,672.56		
	Prepaid Insurances			
	Sales Tax			
	TOTAL	7,94,672.56	TOTAL	-
18	Other Current assets			
	Advances recoverable in cash or kind for value to be received (unsecured)			
	- considered good			
	- considered doubtful			
	Less: Provision for doubtful advances			13,99,131.00
	GST cash bal	12,38,618.00		
	GST Balance	75,41,083.45		3,34,41,244.00
	Other Current Asset			



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	<u>INVENTORIES</u>		
	Raw Material		
	Packing Material	30,84,500.00	1,27,48,000.00
	Work-in-progress		
	Finished goods		
	Stock-in-trade(In respect of goods acquired for trading)		
	TOTAL	30,84,500.00	1,27,48,000.00
15	<u>TRADE RECEIVABLE</u>		
	Unsecured considered good	1,29,12,457.00	7,01,009.56
	Outstanding for more than six months		
	Others		
	Less:Sale of Receivables(discounted with recourse)	1,29,12,457.00	7,01,009.56
	Unsecured considered doubtful		
	Outstanding for more than six months		
	Others		
	Less Provision for doubtful debts		
	TOTAL	1,29,12,457.00	7,01,009.56
16	Cash and Bank Balances		
(i)	Cash & Cash equivalents		
	Balance with banks	22,91,369.10	29,31,390.99
	- Current account		
	- Deposit(Less than three months)	3,98,986.56	2,99,112.56
	Cash in hand		
(ii)	Other Bank Balance		
	Balance with banks	1,89,84,994.18	2,03,60,845.12
	Fixed Deposit		
	Unpaid Dividend		
	TOTAL	2,16,75,349.84	2,35,91,348.67
17	<u>Short-term loans and advances</u>		
	Unsecured considered good		
	Advance to Vendors		
	Other Advances	7,94,672.56	
	Prepaid Insurances		
	Sales Tax		
	TOTAL	7,94,672.56	
18	<u>Other Current assets</u>		
	Advances recoverable in cash or kind for value to be received (unsecured)		
	- considered good		
	- considered doubtful		
	Less:Provision for doubtful advances		
	GST cash bal	12,38,618.00	13,99,131.00
	GST Balance	75,41,083.45	3,34,41,244.00
	Other Current Asset		



Security Deposit		1,21,09,918.73
T.DS	13,31,280.00	4,38,690.00
Time Extension	51,77,929.60	46,18,119.90
Input of	.	11,74,581.00
Ref-19-20	.	1,33,390.00
TDS Paid for stay of demand	.	.
TOTAL	1,53,88,911.05	5,35,15,304.83

19 **REVENUE FROM OPERATION**

Sale of Products	8,14,15,738.00	1,72,48,635.75
Sale of services (Work Value)	.	.
Other operating revenues	8,14,15,738.00	1,72,48,635.75

Less:

	<u>8,14,15,738.00</u>	<u>1,72,48,635.75</u>
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20 **Other Income**

Commission Refund	65,680.00	
Exchange gain/(net)	7,18,082.06	10,73,207.12
Interest Income	.	13,000.00
Int on it ref	.	.
Cessation of Liability	.	.
Excess IT Provision written off	.	.
	<u>7,83,762.06</u>	<u>10,86,207.12</u>

21 **Cost of material consumed**

Consumption of Raw material		
Consumption of Packing material		
Consumables		

22 **Purchase of stock in trade**

Purchase of stock in trade	2,84,85,782.89	1,30,81,218.31
	<u>2,84,85,782.89</u>	<u>1,30,81,218.31</u>

23 **Changes in Inventories of finished goods,**

<u>work-in-progress and stock-in-trade</u>		
(Increase)/Decrease in Stocks		
At year end		
Stock of finished goods		
Stock-in-trade	30,84,500.00	1,27,48,000.00
Work-in-Progress	30,84,500.00	1,27,48,000.00
At the beginning of the year		
Stock of finished goods		
Stock-in-trade	1,27,48,000.00	21,24,650.00
Work-in-Progress	1,27,48,000.00	21,24,650.00
	<u>(96,63,500.00)</u>	<u>(1,06,23,350.00)</u>

24 **Other Expenses for Execution**

Other Deductions	6,02,500.00	75,000.00
Power & Fuel	13,67,703.00	3,83,594.00
Royalty	91,02,458.00	1,30,670.00
Site Expenses	1,27,390.00	
Tender Expenses		
Transportation	1,25,000.00	
Carriage & Cartage	10,13,728.95	1,91,830.00
Labour Cess	2,22,46,320.00	
Labour payment		
Sale Tax	11,81,394.00	
Fire Fighting	2,04,000.00	
Site Security		
Hire Charges		
TOTAL	3,59,70,493.95	7,81,094.00



FINANCIAL COST

Interest expenses on
Long term borrowings
Others

TOTAL

TOTAL

26	Depreciation and amortisation expenses		
	Depreciation on tangible assets	98,842.00	1,90,056.87
	Amortisation on Intangible assets	98,842.00	1,90,056.87
27	Employer benefit expenses		
	Salaries & Wages	78,36,099.00	20,97,000.00
	Director Remun	21,64,000.00	10,73,143.00
	Bonus	50,83,700.00	
	Other Allowance	16,60,000.00	77,726.00
	EPF	4,90,922.00	
	Staff Welfare	1,72,24,359.00	93,68,167.00
28	Other Expenses		50,000.00
	Audit Fee	4,00,000.00	
	Registration Fee		10,45,340.00
	Ineligible input	5,626.26	
	Inspection Charges	2,71,000.00	25,44,000.00
	Business Promotion	6,50,256.00	
	General Expenses	28,436.00	81,148.00
	Insurance Charges	3,00,000.00	
	Machinery Rent	1,100.00	
	Donation		77,160.00
	Legal exp	1,25,000.00	2,100.00
	Printing & Stationery	2,50,985.00	6,199.03
	Repairs & Maintenance		
	Telephone & Postage	6,108.59	2,91,531.99
	Bank Charges	5,52,252.00	
	By Comm. & Charges	5,40,720.00	
	Travelling & Conveyance	2,50,000.00	
	Other Expense	1,02,500.00	19,933.00
	Consultancy	1,50,000.00	
	Engineer Cost		1,00,000.00
	Professional fees		16,323.61
	Tender Cost		
	Road Tax	6,130.00	
	TOTAL	36,70,113.85	42,41,725.66

