

# AWADHESH SINGH CONSTRUCTION PVT. LTD.

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

BALANCE SHEET AS ON 31st March 2020

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	20,69,000.00	20,69,000.00
(b) Reserves and Surplus	2	3,19,05,485.49	2,45,33,187.69
(c) Money received against share warrants			
(2) Share application money pending allotment			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	3	-	-
(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	-	1,51,56,345.16
(b) Trade payables	7	6,72,73,730.92	3,19,53,852.41
(c) Other current liabilities	8	-	4,29,750.00
(d) Short-term provisions	9	1,09,12,748.54	46,70,160.00
<b>Total</b>		<b>11,21,60,964.95</b>	<b>7,88,12,295.26</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	10	5,37,482.19	7,14,177.67
(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			
<b>(2) Current assets</b>			
(a) Current Investments			
(b) Inventories	14	21,24,650.00	1,88,65,000.00
(c) Trade receivables	15	8,37,860.00	8,37,860.00
(d) Cash and cash equivalents	16	4,78,75,882.94	2,08,04,189.27
(e) Short-term loans and advances	17	4,03,65,134.00	
(f) Other current assets	18	2,03,06,544.82	3,74,77,657.32
<b>Total</b>		<b>11,21,60,964.95</b>	<b>7,88,12,295.26</b>

Notes to Accounts & Significant Accounting Policies

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

For Prasanta Kumar Roybarman  
Chartered Accountants

FOR AWADHESH SINGH CONST.PVT.LTD.

( CA Prasanta Kumar Roybarman  
Prop.  
Membership No.:-013905  
PLACE:Kolkata  
DATE :  
UDIN: 22013905AY06HN4931



Awadhesh Singh Construction Pvt. Ltd. Awadhesh Singh Construction Pvt. Ltd.

*(Signature)*  
DIRECTOR

*(Signature)*  
DIRECTOR

**AWADHESH SINGH CONSTRUCTION PVT. LTD.**

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

**STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31st March 2020**

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	12,04,55,346.62	2,45,44,519.54
II. Other Income	20	7,81,159.00	13,93,753.01
<b>III. Total Revenue (I + II)</b>		<b>12,12,36,505.62</b>	<b>2,59,38,272.55</b>
<b>IV. Expenses:</b>			
Cost of materials consumed	21		-
Purchase of Stock-In-Trade	22	2,27,84,609.20	2,26,75,733.10
Changes in inventories of finished goods, work-in-progress and Stock-In-Trade	23	1,67,40,350.00	(1,47,39,600.00)
Employee benefit expense	24	6,22,60,640.35	82,12,873.00
Financial costs	25	1,67,362.00	9,94,088.00
Depreciation and amortization expense	26	1,76,695.48	2,04,325.24
Other Expenses for Execution	27	54,27,301.04	22,55,738.00
Other expenses	28	38,07,249.75	40,84,333.23
<b>Total Expenses</b>		<b>11,13,64,207.82</b>	<b>2,36,87,490.57</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	98,72,297.80	22,50,781.98
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)			
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		98,72,297.80	22,50,781.98
X. Tax expense: (1) Current tax (2) Deferred tax		25,00,000.00	7,10,000.00
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	73,72,297.80	15,40,781.98
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)		73,72,297.80	15,40,781.98
XVI. Earning per equity share: (1) Basic (2) Diluted		35.63	7.45

**Notes to Accounts & Significant Accounting Policies**

The Notes Nos. 1 to 29 form an Integral part of these Financial Statements

For Prasanta Kumar Roybarman  
Chartered Accountants

FOR AWADHESH SINGH CONST.PVT.LTD.

*(Signature)*  
( CA Prasanta Kumar Roybarman )  
Prop.

Membership No.:-013905

PLACE:Kolkata

DATE :

UDIN:22013905AY064443



Awadhesh Singh Construction Pvt. Ltd. | Awadhesh Singh Construction Pvt. Ltd.

*(Signature)*  
Director

DIRECTOR

*(Signature)*  
Director

DIRECTOR

**NOTES TO THE FINANCIAL STATEMENT**

	AS AT 31ST MARCH, 2020		AS AT 31ST MARCH, 2019	
	No. of Shares	Amount	No. of Shares	Amount
<b>1 SHARE CAPITAL</b>				
Authorised 250000 Equity Share of Rs.10/-	2,50,000.00	25,00,000.00	2,50,000.00	25,00,000.00
Issued, Subscribed and Paid up 206900 Equity Shares @ Rs. 10/- each	2,06,900.00	20,69,000.00	2,06,900.00	20,69,000.00
		<u>20,69,000.00</u>		<u>20,69,000.00</u>

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

	AS AT 31ST MARCH, 2020		AS AT 31ST MARCH, 2019	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	1,01,400.00	10,14,000.00	1,01,400.00	10,14,000.00
Shares issued during the year	1,05,500.00	10,55,000.00	1,05,500.00	10,55,000.00
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	2,06,900.00	20,69,000.00	2,06,900.00	20,69,000.00

**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%**

NO. OF SHARES	AS AT 31ST MARCH, 2020		AS AT 31ST MARCH, 2019		
	% of Holding	Amount	% of Holding	Amount	
AWADHESH SINGH	31,900.00	14.20%	3,19,000.00	14.20%	3,19,000.00
RITA KUMARI	31,100.00	13.31%	3,11,000.00	13.31%	3,11,000.00
DEVENDRA KUMAR	31,400.00	13.31%	3,14,000.00	13.31%	3,14,000.00
GAYATRI KUMARI	17,700.00	7.40%	1,77,000.00	7.40%	1,77,000.00

**2 RESERVES & SURPLUS**

*Surplus in Statement of Profit & Loss*

	AS AT 31ST MARCH, 2020	AS AT 31ST MARCH, 2019
At the beginning of the year	2,45,33,187.69	2,29,92,405.71
Add Profit for the year	73,72,297.50	15,40,781.98
Net Profit Available for Appropriation	<u>3,19,05,485.49</u>	<u>2,45,33,187.69</u>
Share Premium	-	-
Balance carried to Balance Sheet	<u>3,19,05,485.49</u>	<u>2,45,33,187.69</u>
	<u>3,19,05,485.49</u>	<u>2,45,33,187.69</u>

**3 LONG TERM BORROWINGS**

Secured Loans

Term Loans

From Others

Unsecured Loans

From Banks

**Security**

Term loans from banks, working capital term loan from bank, financial institution, external commercial borrowing are secured by first pari passu charge by way of hypothecation of entire movable and immovable assets of the company situated at Swetanjali Niwas, Krishnapuri, Hanuman Mandir path, Chutia, Ranchi 834001, Behind Hanuman Mandir, Krishnapuri, Chutia, Ranchi- 834001 and at Patara toli, Balajag, Dhurwa, Ranchi, Jharkhand- 834004.

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

Note

Note

Secured Loans  
Working Capital Facilities from banks  
Unsecured Loans  
Short-term loan from Banks

1,51,56,345.16

TOTAL

TOTAL

1,51,56,345.16

Security

Working Capital loans from banks are secured by first pari-passu charge on stocks & book debts and second pari-passu charge on all present and future movable plant & machinery and second charge by way of joint equitable mortgage of immovable properties situated at Swetanjali Niwas, Krishnapuri, Hanuman Mandir path, Chulia, Ranchi at Road No.1, Behind Hanuman Mandir, Krishnapuri, Chulia, Ranchi and at Patara toli, Balalag, Dhurwa, Ranchi, Jharkhand- 834004.

7 Trade Payables

Acceptances  
Sundry Creditors  
Total Outstanding dues to small enterprises  
Payable to Subsidiaries

6,72,73,730.92

3,19,53,852.41

TOTAL

TOTAL

3,19,53,852.41

8 Other current liabilities

Unclaimed Dividends  
Mobilization Advance  
VAT Payable  
Foreign currency payable on account of forward contract  
Others

4,29,750.00

4,29,750.00

AS AT  
31ST MARCH, 2020

AS AT  
31ST MARCH, 2019

9 Short-term provisions

Proposed dividend  
Tax payable on Proposed Dividend  
GST Payable  
Provision for Income Tax  
Provision for EPF Payable  
TDS PAYABLE  
Director Salary Payable  
Others

36,09,216

25,00,000.00

9,167.00

4,72,352.00

41,55,224.00

1,34,790.00

1,09,12,748.54

7,10,000.00

8,810.00

10,486.00

38,65,474.00

75,390.00

46,70,160.00

TOTAL

TOTAL

10 Fixed Assets

(i) Tangible Assets

Cost  
Balance at 1 April 2018  
Addition  
Disposals/Transfers  
Balance as at 31 March, 2019  
Accumulated Depreciation  
Balance at 1 April 2018  
Depreciation Charges for the year  
Disposals/Transfers  
Balance as at 31 March, 2019  
Carrying Value  
At 1 April 2018  
At 31 March 2019

Fixed Assets	
Balance at 1 April 2018	34,10,727.90
Addition	-
Disposals/Transfers	-
Balance as at 31 March, 2019	34,10,727.90
Balance at 1 April 2018	26,96,550.24
Depreciation Charges for the year	1,76,699.49
Disposals/Transfers	-
Balance as at 31 March, 2019	28,73,249.72
Carrying Value	-
At 1 April 2018	-
At 31 March 2019	5,37,478.19

Fixed Assets	
Balance at 1 April 2018	31,91,050.00
Addition	2,16,677.90
Disposals/Transfers	-
Balance as at 31 March, 2019	34,10,727.90
Balance at 1 April 2018	24,92,225.00
Depreciation Charges for the year	2,04,325.24
Disposals/Transfers	-
Balance as at 31 March, 2019	26,96,550.24
Carrying Value	-
At 1 April 2018	-
At 31 March 2019	7,14,177.67

(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	-	-
		<u>-</u>	<u>-</u>
13	<b>Other non-current assets</b>		
	Unsecured, considered good		
	Prepaid Taxes	-	-
	Share application money	-	-
	MAT Credit	-	-
		<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>
14	<b>INVENTORIES</b>		
	Raw Material		
	Packing Material		
	Work-in-progress	21,24,650.00	1,88,65,000.00
	Finished goods		
	Stock-in-trade(In respect of goods acquired for trading)		
		<u>21,24,650.00</u>	<u>1,88,65,000.00</u>
	<b>TOTAL</b>	<b><u>21,24,650.00</u></b>	<b><u>1,88,65,000.00</u></b>
15	<b>TRADE RECEIVABLE</b>		
	Unsecured, considered good	8,37,860.00	8,37,860.00
	Outstanding for more than six months	-	-
	Others	-	-
	Less:Sale of Receivables(discounted with recourse)	-	-
		<u>8,37,860.00</u>	<u>8,37,860.00</u>
	Unsecured, considered doubtful		
	Outstanding for more than six months	-	-
	Others	-	-
		<u>-</u>	<u>-</u>
	Less:Provision for doubtful debts	-	-
		<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>8,37,860.00</u></b>	<b><u>8,37,860.00</u></b>
16	<b>Cash and Bank Balances</b>		
(i)	Cash & Cash equivalents		
	Balance with banks		
	Current account	3,55,25,113.20	1,18,18,135.25
	Deposit(Less than three months)		
	Cash in hand	7,4253.12	2,82,917.02
(ii)	Other Bank Balance		
	Balance with banks	-	-
	Fixed Deposit	92,76,517.00	87,03,137.00
	Unpaid Dividend	-	-
		<u>4,78,75,653.32</u>	<u>2,08,04,189.27</u>
	<b>TOTAL</b>	<b><u>4,78,75,653.32</u></b>	<b><u>2,08,04,189.27</u></b>
17	<b>Short-term loans and advances</b>		
	Unsecured, considered good		
	Advance to Vendors		
	Other Advances	4,03,63,151.00	-
	Prepaid Insurances		
	Sales Tax		
		<u>4,03,63,151.00</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>4,03,63,151.00</u></b>	<b><u>-</u></b>
18	<b>Other Current assets</b>		
	Advances recoverable in cash or kind for value to be received (unsecured)		
	considered good	-	-
	considered doubtful	-	-
		<u>-</u>	<u>-</u>
	Less: Provision for doubtful advances	-	-
		<u>-</u>	<u>-</u>
	GST INPUT		47,26,137.72
	Tds		-
	Security Deposit	1,00,43,561.89	1,89,15,136.53
	T.D.S.	49,08,163.03	22,09,034.17
	Time Extension	40,54,519.90	98,48,308.90
	TDS FY 2018-19	-	6,47,695.00
	TDS FY 2017-18(Refund)	-	1,31,355.00
	TDS Paid for stay of demand	13,01,000.00	10,00,000.00
		<u>2,03,06,544.82</u>	<u>3,74,77,657.32</u>
	<b>TOTAL</b>	<b><u>2,03,06,544.82</u></b>	<b><u>3,74,77,657.32</u></b>
19	<b>REVENUE FROM OPERATION</b>		
	Sale of Products		
	Sale of services (Work Value)	12,04,53,346.62	2,45,44,519.54
	Other operating revenues		
		<u>12,04,53,346.62</u>	<u>2,45,44,519.54</u>
	Less:		
		<u>12,04,53,346.62</u>	<u>2,45,44,519.54</u>
20	<b>Other Income</b>		
	Dividend received on non-trade investments		
	Exchange gain(net)	6,49,077.00	11,65,562.00
	Interest Income	16,680.00	-
	Int on li ref	-	-
	Cessation of Liability	-	2,28,191.01



	Excess IT Provision written off	1,16,402.00	-
		<u>7,81,159.00</u>	<u>13,93,753.01</u>
21	<u>Cost of material consumed</u> Consumption of Raw material Consumption of Packing material Consumables	-	-
22	<u>Purchase of stock in trade</u> Purchase of stock in trade	2,27,84,609.20	2,26,75,733.10
		<u>2,27,84,609.20</u>	<u>2,26,75,733.10</u>
23	<u>Changes in Inventories of finished goods, work-in-progress and stock-in-trade</u> (Increase)/ Decrease in Stocks At year end Stock of finished goods Stock-in-trade Work-in-Progress	21,24,650.00 21,24,650.00	1,89,65,000.00 1,89,65,000.00
	At the beginning of the year Stock of finished goods Stock-in-trade Work-in-Progress	1,58,65,000.00 1,58,65,000.00	41,25,400.00 41,25,400.00
		<u>1,67,40,350.00</u>	<u>(1,47,39,600.00)</u>
24	<u>Employer benefit expenses</u> Salaries & Wages Sub contractor EPF	1,71,12,287.35 4,50,34,980.00 1,13,373.00	70,11,513.00 12,01,340.00 -
		<u>6,22,60,640.35</u>	<u>82,12,873.00</u>
25	<u>FINANCE COST</u> <u>Interest expenses on</u> _ Long-term borrowings _ Others	- 1,67,362.00	9,94,088.00 -
	<b>TOTAL</b>	<u>1,67,362.00</u>	<u>9,94,088.00</u>
26	<u>Depreciation and amortisation expenses</u> Depreciation on tangible assets Amortisation on Intangible assets	1,78,895.45 1,78,895.45	2,04,325.24 2,04,325.24
27	<u>Other Expenses for Execution</u> Other Deductions Power & Fuel Royalty Site Expenses Tender Expenses Transportation Carriage & Cartage Labour Cost Sub Contractor Sale Tax VAT Paid Hire Charges	345.00 - 19,53,860.00 - 5,72,212.44 - 16,02,959.60 - 2,87,085.00 8,90,750.00 1,23,489.00	2,508.00 1,15,000.00 95,053.00 22,725.00 - 2,77,416.00 540.00 1,52,259.00 - 7,84,384.00 - 8,05,823.00
	<b>TOTAL</b>	<u>54,27,801.64</u>	<u>22,55,738.00</u>
28	<u>Other Expenses</u> Audit Fee Filing Expenses Inspection charges Director Salary General Expenses Insurance Charges Electricity Printing & Stationery Repairs & Maintenance Telephone & Postage Bank Charges Travelling & Conveyance Other Expense Consultancy Engineer Cost JCB Rent EPF Tender Cost Consultancy Expenses	64,900.00 3,500.00 - 25,44,000.00 68,324.00 2,400.00 - 2,15,240.43 4,12,000.00 2,59,641.57 8,200.00 76,152.95 - - - 1,40,890.60 12,000.00	63,720.00 - - 25,44,000.00 2,42,650.00 1,34,322.00 12,363.00 53,690.00 1,17,400.00 27,840.00 2,40,704.23 5,26,120.00 - - - 1,03,254.00 - 18,270.00
	<b>TOTAL</b>	<u>34,07,249.75</u>	<u>40,84,311.23</u>

