

PARASNATH CONSTRUCTONS COMPANY PRIVATE LIMITED
CIN - U45200BR2006PTC012715

BALANCE SHEET AS AT 31ST MARCH,			
(in Rupees)			
Particulars	Note No.	31 March 2021	31 March 2020
1	2	3	4
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	5,00,000.00	5,00,000.00
(b) Reserves and surplus	2	-23,45,284.00	-23,51,487.00
(c) Money received against share warrants		-	-
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings	3	60,43,073.00	80,43,073.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities	4	-	-
(d) Long-term provisions	5	NIL	NIL
4 Current liabilities			
(a) Short-term borrowings	6	-	-
(b) Trade payables		-	-
(c) Other current liabilities & Advances	7	-	33,740.00
(d) Short-term provisions	8	3,260.00	NIL
TOTAL		42,01,049.00	62,25,326.00
II. ASSETS			
Non-current assets			
(a) Fixed assets	9		
(i) Tangible assets		6,289.00	7,677.00
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	10	-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	11	30,05,000.00	30,05,000.00
(e) Other non-current assets	12	NIL	NIL
2 Current assets			
(a) Current investments	13	-	-
(b) Inventories	14	-	-
(c) Trade receivables	15	7,28,000.00	7,28,000.00
(d) Cash and cash equivalents	16	4,61,760.00	24,84,649.00
(e) Short-term loans and advances	17	-	-
(f) Other current assets	18	-	-
TOTAL		42,01,049.00	62,25,326.00

In terms of our audit report attached

For PRABHAT RAVI & ASSOCIATES
Chartered Accountants

CA RAVI SHANKAR DUBEY
Partner

UDIN -

Date:
Place: Patna

For and on behalf of the Board

Pooja Sinha

Pooja Sinha
Managing Director (DIN - 03159585)

Ramesh Chandra Sinha
Rameshchandra Sinha
Director (DIN - 05148103)

PARASNATH CONSTRUCTONS COMPANY PRIVATE LIMITED

CIN - U45200BR2006PTC012715

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,				
(` in Rupees)				
Particulars		Refer Note No	31 March 2021	31 March 2020
I.	Revenue from operations	19	55,000.00	7,28,000.00
II.	Other income	20	-	-
III.	Total Revenue (I + II)		55,000.00	7,28,000.00
IV.	Expenses:			
	Cost of materials consumed		0.00	-
	Purchases of Stock-in-Trade		0.00	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade			-
	Employee benefits expense	21	0.00	6,60,000.00
	Finance costs	22	0.00	-
	Depreciation and amortization expense		1,388.00	1,388.00
	Other expenses	23	44,149.00	66,671.00
	Total expenses		45,537.00	7,28,059.00
V.	Profit before exceptional and extraordinary items and tax (III-IV)		9,463.00	-59.00
VI.	Exceptional items		0.00	0.00
VII.	Profit before extraordinary items and tax (V - VI)		9,463.00	-59.00
VIII.	Extraordinary Items		0.00	0.00
IX.	Profit before tax (VII- VIII)		9,463.00	-59.00
X	Tax expense:			
	(1) Current tax		3,260.00	-
	(2) Deferred tax		0.00	0.00
XI	Profit (Loss) for the period from continuing operations (VII- VIII)		6,203.00	-59.00
XII	Profit/(loss) from discontinuing operations		0.00	0.00
XIII	Tax expense of discontinuing operations		0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)		0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)		6,203.00	-59.00
XVI	Earnings per equity share:			
	(1) Basic			
	(2) Diluted			

In terms of our audit report attached

For PRABHAT RAVI & ASSOCIATES
Chartered Accountants

Ravi Shankar Dubey
CA RAVI SHANKAR DUBEY
Partner

Place: Patna

For and on behalf of the Board

Pooja Sinha

Pooja Sinha
Managing Director (DIN - 03159585)

Ramesh Chandra Chandra
Pooja Sinha
Director (DIN - 05148103)

PARASNATH CONSTRUCTONS COMPANY PRIVATE LIMITED

CIN - U45200BR2006PTC012715

NOTE 1

Share Capital	31-Mar-21	31-Mar-20
	Amount	Amount
Authorised		
5000 Equity Shares of ₹ 100/- each	5,00,000.00	5,00,000.00
Issued		
5000 Equity Shares of ₹ 100/- each	5,00,000.00	5,00,000.00
Subscribed & Paid up		
5000 Equity Shares of ₹ 100/- each fully paid	5,00,000.00	5,00,000.00
Subscribed but not fully Paid up		
Nil Equity Shares of ₹ each, not fully paid up	-	-
Total	5,00,000.00	5,00,000.00

NOTE 1 A

Particulars	Equity Shares	
	Number	Amount
Shares outstanding at the beginning of the year	5,000	5,00,000
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	5,000	5,00,000

NOTE 1 C

S NO	Name of Shareholder	As at 31 March 2021		As at 31 March 2020	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Manoj Kumar Sinha	2550	51%	2550	51%
2	Pooja Sinha	1950	39%	1950	39%
3	Rameshchandra Sinha	500	10%	500	10%
	Total	5000	100%	5000	100%

NOTE 1 D

Particulars	(Aggregate No. of Shares) for the year ended				
	2020-21	2019-20	2018-19	2017-18	2016-17
Equity Shares :					
Fully paid up pursuant to contract(s) without payment being received in cash	-	-	0	0	0
Fully paid up by way of bonus shares	0	0	0	0	0
Shares bought back	0	0	0	0	0
Preference Shares :					
Fully paid up pursuant to contract(s) without payment being received in cash	0	0	0	0	0
Fully paid up by way of bonus shares	0	0	0	0	0
Shares bought back	0	0	0	0	0

Nil

NOTE 2

Reserves & Surplus	As at 31 March 2021	As at 31 March 2020
	₹	₹
a. Capital Reserves	NIL	NIL
b. Capital Redemption Reserve	NIL	NIL
c. Securities Premium Account	NIL	NIL
Opening Balance	(23,51,487.00)	-23,51,428.00
f. Share Options Outstanding Account		
g. Other Reserves (Specify the nature and purpose of each		
h. Surplus	6,203.00	(59.00)
Total	(23,45,284.00)	(23,51,487.00)

PARASNATH CONSTRUCTIONS COMPANY PRIVATE LIMITED
CIN - U 45200BR2006PTC012715

NOTE 3

<u>Long Term Borrowings</u>	As at 31 March 2021	As at 31 March 2020
	₹	₹
<u>Secured</u>		
Secured		
(b) Term loans	NIL	NIL
(c) Loans and advances from related parties	-	-
<u>Unsecured</u>		
(a) Bonds/debentures	NIL	NIL
(b) Term loans		
(c) Loans and advances from related parties		
(d) Other loans and advances (From Directors)	60,43,073.00	80,43,073.00
	60,43,073.00	80,43,073.00
Total	60,43,073.00	80,43,073.00

NOTE 4

<u>Other Long Term Liabilities</u>	As at 31 March 2021	As at 31 March 2020
	₹	₹
(a) Trade Payables		
(b) Others	-	-
Total	-	-

NOTE 5

<u>Long Term Provisions</u>	As at 31 March 2021	As at 31 March 2020
	₹	₹
(a) Provision for employee benefits	NIL	NIL
(b) Others (Specify nature)		
Total	NIL	NIL

NOTE 6

<u>Short Term Borrowings</u>	As at 31 March 2021	As at 31 March 2020
	₹	₹
<u>Secured</u>		
(a) Loans repayable on demand		
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans and advances (specify nature)	-	-
<u>Unsecured</u>		
(a) Loans repayable on demand	-	-
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans and advances (specify nature)	-	-
Total	-	-

PARASNATH CONSTRUCTIONS COMPANY PRIVATE LIMITED
CIN - U 45200BR2006PTC 012715

NOTE 7

Other Current Liabilities *	As at 31 March 2021	As at 31 March 2020
	₹	₹
(a) Current maturities of long-term debt	NIL	NIL
(b) Other payables (Audit Fees & Other Expenses)		33,740.00
Total		33,740.00

NOTE 8

Short Term Provisions	As at 31 March 2021	As at 31 March 2020
	₹	₹
(a) Provision for employee benefits	NIL	NIL
(b) Others (Specify nature)	3,260.00	-
Total	3,260.00	NIL

NOTE 11

Long Term Loans and Advances	As at 31 March 2021	As at 31 March 2020
	₹	₹
a. Capital Advances	NIL	NIL
b. Security Deposits		
c. Loans and advances to related parties		
d. Other loans and advances (Saarthak Hi-tech Homes Pvt Ltd)	30,05,000.00	30,05,000.00
Total	30,05,000.00	30,05,000.00

NOTE 12

Other Non Current Asset	As at 31 March 2021	As at 31 March 2020
	₹	₹
a. Long term trade receivables (including trade receivables on deferred credit terms)	NIL	NIL
b. Others (specify nature)		
c. Dehts due by related parties (refer note 2)		
Total	NIL	NIL

NOTE 14

Inventories	As at 31 March 2021		As at 31 March 2020	
	₹	₹	₹	₹
a. Raw Materials and components (Valued at _____)				
b. Work-in-progress (Valued at Cost)	0.00		-	
c. Finished goods (Valued at _____)				
d. Stock-in-trade (Valued at _____)				
e. Stores and spares (Valued at _____)				
f. Loose Tools (Valued at _____)				
g. Others (Specify nature)				
Grand Total				

PARASNATH CONSTRUCTONS COMPANY PRIVATE LIMITED
CIN - U45200BR2006PTC012715

NOTE 15

Trade Receivables	As at 31 March 2021	As at 31 March 2020
	₹	₹
Trade receivables outstanding for a period less than six months from the date they are due for payment		
Secured, considered good		7,28,000.00
Unsecured, considered good		
Unsecured, considered doubtful		
Less: Provision for doubtful debts		7,28,000.00
Trade receivables outstanding for a period exceeding six months from the date they are due for payment	7,28,000.00	
Secured, considered good		
Unsecured, considered good		
Unsecured, considered doubtful		
Less: Provision for doubtful debts	7,28,000.00	-
Total	7,28,000.00	7,28,000.00

NOTE 16

Cash and cash equivalents	As at 31 March 2021	As at 31 March 2020
	₹	₹
a. Balances with banks*	4,16,168.00	24,66,817.00
b. Cash on hand*	45,592.00	17,832.00
Total	4,61,760.00	24,84,649.00

NOTE 17

Short-term loans and advances	As at 31 March 2021	As at 31 March 2020
	₹	₹
a. Loans and advances to related parties		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful loans and advances		
b. Others (specify nature)		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for _____		
Total		

NOTE 18

Sr No.	Other current assets (specify nature)	As at 31 March 2021	As at 31 March 2020
		₹	₹
1	Opening Profit & Loss A/c	-	0
	Loss \ (Profit) For the year	0.00	0.00
	Closing Balance	-	-

This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories.

PARASNATH CONSTRUCTONS COMPANY PRIVATE LIMITED
CIN - U45200BR2006PTC012715

In respect of a company other than a finance company revenue from operations shall disclose separately in the notes revenue from

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Sale of products		-
Sale of services	55,000.00	7,28,000.00
Other operating revenues	-	-
Less: Excise duty	-	-
Total	55,000.00	7,28,000.00

In respect of a finance company, revenue from operations shall include revenue from

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Interest; and	-	-
Other financial services	-	-
Total	NIL	NIL

NOTE 20

Other Income	As at 31 March 2021	As at 31 March 2020
	₹	₹
Interest Income (in case of a company other than a finance company)	NIL	NIL
Dividend Income		-
Net gain/loss on sale of investments		
Other non-operating income (net of expenses directly attributable to such income)		
Total	-	-

NOTE 21

Employee Benefits Expense	As at 31 March 2021	As at 31 March 2020
	₹	₹
(a) Salaries and incentives	-	60,000.00
(b) Contributions to -		
(i) Superannuation scheme	-	-
(c) Gratuity fund contributions	-	-
(d) Social security and other benefit plans for overseas employees	-	-
e) Director Remuneration	-	6,00,000.00
(f) Staff welfare expenses		
Total	-	6,60,000.00

PARASNATH CONSTRUCTONS COMPANY PRIVATE LIMITED

CIN - U45200BR2006PTC012715

NOTE 22		
Finance costs	As at 31 March 2021	As at 31 March 2020
	₹	₹
Interest expense	-	-
Other borrowing costs	-	-
Applicable net gain/loss on foreign currency transactions and translation	-	-
Total	-	-

NOTE 23			
SR No	Other expenses	As at 31 March 2021	As at 31 March 2020
		₹	₹
1	Travelling Expense		15,844.00
2	Rent	36,000.00	36,000.00
3	Bank charges	649.00	2,327.00
5	Audit Fee	7,500.00	12,500.00
	Total	44,149.00	66,671.00

SR No	Audit fees	As at 31 March 2021	As at 31 March 2020
		₹	₹
1	Payments to the auditor as a. auditor,	7,500.00	12,500.00
2	b. for taxation matters,	-	-
3	c. for company law matters,	-	-
5	e. for other services,	-	-
6	f. for reimbursement of expenses;		-
	Total	7,500.00	12,500.00