

**MANDAR HEIGHT PRIVATE LIMITED**  
**MAA TARA NAGAR, KAHALGAON, BHAGALPUR**  
**BALANCE SHEET AS AT 31ST MARCH, 2021**

Particulars	Notes. 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	2	2,00,000	2,00,000
(b) Reserves and Surplus	3	20,49,455	5,22,291
(c) Money received against share warrants		-	-
<b>(2) Share Application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings		73,47,210	70,28,572
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings		34,58,156	12,00,000
(b) Trade Payables		15,53,793	4,32,634
(c) Other Current Liabilities		-	-
(d) Short-Term Provisions	4	6,18,511	2,47,363
<b>Total Equity &amp; Liabilities</b>		<b>1,52,27,126</b>	<b>96,30,860</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Gross Block		89,29,804	79,01,800
(ii) Depreciation		12,17,923	5,92,635
(iii) Net Block		77,11,881	73,09,165
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) Current Assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	5	19,36,460	16,30,049
(e) Short-term loans and advances	6	38,00,000	-
(f) Other current assets	7	17,78,785	6,91,645
<b>Total Assets</b>		<b>1,52,27,126</b>	<b>96,30,859</b>

**NOTES TO ACCOUNTS**

1

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

**FOR, SARAIYA SUMIT & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**FOR, MANDAR HEIGHT PRIVATE LIMITED**

(CA Sumit Kumar Saraiya)  
FRN: 024345C  
Membership No. : 423073



Saurabh Kumar  
(Director)

Baby Singh  
(Director)

Place: Bhagalpur  
Date: 15/12/2021

**MANDAR HEIGHT PRIVATE LIMITED**  
**MAA TARA NAGAR, KAHALGAON, BHAGALPUR**  
**PROFIT & LOSS STATEMENT FOR THE PERIOD ENDING ON 31ST MARCH, 2021**

Sr. No	Particulars	Notes. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Revenue from operations	7	2,28,86,366	56,78,765
II	Other Income		58,632	15,847
III	<b>III. Total Revenue (I + II)</b>		<b>2,29,44,998</b>	<b>56,94,612</b>
IV	<b>Expenses:</b>			
	Cost of Project	8	1,92,09,355	37,78,878
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		12,96,842	-
	Employee Benefit Expense		7,20,000	3,60,000
	Financial Costs		6,20,275	54,297
	Depreciation and Amortization Expense	9	12,21,671	5,97,632
	Other Administrative Expenses	10	4,06,804	1,96,574
	<b>Total Expenses (IV)</b>		<b>2,08,81,263</b>	<b>49,87,380</b>
V	Profit before exceptional and extraordinary items and tax	(III - IV)	<b>20,63,736</b>	<b>7,07,232</b>
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		<b>20,63,736</b>	<b>7,07,232</b>
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		<b>20,63,736</b>	<b>7,07,232</b>
X	<b>Tax expense:</b>			
	(1) Current tax		5,36,571	1,83,881
	(3) Deferred tax Liability		-	-
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	<b>15,27,164</b>	<b>5,23,351</b>
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>15,27,164</b>	<b>5,23,351</b>
XVI	Earning per equity share:			
	(1) Basic		76.36	26.17
	(2) Diluted		76.36	26.17

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, SARAIYA SUMIT & ASSOCIATES  
 CHARTERED ACCOUNTANTS

*Sumit K. Saraiya*

(CA Sumit Kumar Saraiya)  
 FRN: 024345C  
 Membership No. : 423073

Place: Bhagalpur  
 Date: 15/12/2021



FOR, MANDAR HEIGHT PRIVATE LIMITED

Saurabh Kumar  
 (Director)

Baby Singh  
 (Director)

**MANDAR HEIGHT PRIVATE LIMITED**

**Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021**

**Note : 2 Share Capital**

Sr. No	Particulars	Current Year		Previous Year
a	<b>AUTHORIZED CAPITAL</b> 100000 Equity Shares of Rs. 10/- each.	10,00,000		10,00,000
		10,00,000		10,00,000
b	<b>ISSUED , SUBSCRIBED &amp; PAID UP CAPITAL</b> <i>To the Subscribers of the Memorandum</i> 20000 Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment 20000 Equity Shares of Rs. 10/- each, Fully	2,00,000		2,00,000
	<b>Total in</b>	<b>2,00,000</b>		<b>2,00,000</b>

**c Reconciliation**

<u>Particulars</u>	<u>Equity Shares</u>		<u>Preference Shares</u>	
	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
Shares outstanding at the beginning of the year	20000	200000	0	0
Shares issued during the year	0	0	0	0
Shares outstanding at the end of the year	20000	200000	0	0

**d Terms & Rights attached to Equity Shares**

The company has only one class of 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. The distribution will be in proportion to the number of equity shares held by the shareholders.

**e Name of the Share Holders**

<u>Name of the Share Holders</u>	<u>No. of shares hold</u>	<u>Percentage of Holding</u>
Saurabh Kumar	10,000	50.00
Baby Singh	10,000	50.00



**MANDAR HEIGHT PRIVATE LIMITED****Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021****Note :3 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)	20,49,455	5,22,291
	Balance brought forward from previous year	5,22,291	1,061
	Less: Tax on Regular Assessment Paid	-	
	Add: Profit for the period	15,27,164	5,23,352
	<b>Total in</b>	<b>20,49,455</b>	<b>5,22,291</b>

**Note : 4 Long term Borrowings**

Sr. No	Particulars	Current Year	Previous Year
1	Tata Motor Finance	45,31,132	70,28,572
2	Tata Motor Finance (Covid Loan)	14,44,000	-
3	ICICI Bank, Car Loan	13,72,078	-
	<b>Total in</b>	<b>73,47,210</b>	<b>70,28,572</b>

**Note : 5 Short term Provisions**

Sr. No	Particulars	Current Year	Previous Year
1	Auditor Remuneration Payable	21,940	9,440
2	Accounting Charges Payable	60,000	24,000
3	Provision for Tax	5,36,571	2,13,923
	<b>Total in</b>	<b>6,18,511</b>	<b>2,47,363</b>



**MANDAR HEIGHT PRIVATE LIMITED**

*Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021*

**Note : 5 Cash & Cash Equivalent**

Sr. No	Particulars	Current Year	Previous Year
1	<u>Cash-in-Hand</u> Cash Balance	2,53,829	1,18,278
	<b>Sub Total (A)</b>	<b>2,53,829</b>	<b>1,18,278</b>
2	<u>Bank Balance</u> HDFC Bank, Bhagalpur ICICI Bank, Bhagalpur	10,832 15,971	1,927 10,06,397
	<b>Sub Total (B)</b>	<b>26,803</b>	<b>10,08,324</b>
3	<u>Cheques on Hand</u> (C)	-	-
4	<u>Other Bank Balance</u> FDR (D)	16,55,828	5,03,447
	<b>Total [ A + B + C +D]</b>	<b>19,36,460</b>	<b>16,30,049</b>

**Note: 6 Short term loans & advances**

Sr. No	Particulars	Current Year	Previous Year
1	Amarnath Parasad	36,00,000	-
2	Bibi Nishat Arar	2,00,000	-
	<b>Total</b>	<b>38,00,000</b>	<b>-</b>

**Note: 7 Other Current Assets**

Sr. No	Particulars	Current Year	Previous Year
1	Preliminary Expenses	11,243	14,990
2	TDS	6,18,981	2,22,354
3	Security Deposit	11,48,561	4,54,301
	<b>Total</b>	<b>17,78,785</b>	<b>6,91,645</b>



**MANDAR HEIGHT PRIVATE LIMITED***Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2021***Note : 7 Revenue from Operations**

Sr. No	Particulars	Current Year	Previous Year
1	Gross Receipt	2,28,86,366	56,78,765
	<b>Total</b>	<b>2,28,86,366</b>	<b>56,78,765</b>

**Note : 8 Cost of Material Consumed**

Sr. No	Particulars	Current Year	Previous Year
1	Material Purchased	64,28,133	26,87,727
2	Power & Fuel	41,44,783	2,52,191
3	Salary & Wages	49,97,200	8,38,960
4	Repair & Maintenance	36,39,239	-
	<b>Total</b>	<b>1,92,09,355</b>	<b>37,78,878</b>

**Note : 9 Depreciation & Amortised Cost**

Sr. No	Particulars	Current Year	Previous Year
1	Preliminary Expenses W/O	3,748	4,997
2	Depreciation	12,17,923	5,92,635
	<b>Total</b>	<b>12,21,671</b>	<b>5,97,632</b>

**Note : 10 Other Administrative Expenses**

Sr. No	Particulars	Current Year	Previous Year
1	Auditor Remuneration Payable	12,500	9,440
2	Accounting Charges Payable	36,000	24,000
3	Legal Expenses	11,000	11,000
4	Misc. Expenses	67,843	42,891
5	Postage & Courier	1,674	1,123
6	Printing & Stationery	12,937	8,982
7	Telephone & Mobile	8,976	10,196
8	Travelling & Conveyance	2,55,874	88,942
	<b>Total</b>	<b>4,06,804</b>	<b>1,96,574</b>

