

MAA KUNDESHWARI CONSTRUCTION PRIVATE LIMITED CIN - U45309BR2017PTC034143 S/O L P Choudhary, Manik Sarkar, Adampur, Bhagalpur Bhagalpur - 812 001 (Bihar), India			
BALANCE SHEET AS AT 31st MARCH 2023			
Rs. In Hundred			
Particulars	Note No.	As at 31.03.2023	As at 31.03.2022
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	1	10,000.00	10,000.00
(b) Reserves and surplus	2	-9,463.50	-11,616.46
(2) Non-current liabilities			
(3) Current liabilities			
(a) Short-term borrowings	3	10,000.00	10,000.00
(b) Trade payables	4	24,418.00	10,503.78
(c) Other current liabilities	5	34,660.32	39,726.48
(d) Short-term provisions	6	1,032.48	213.31
Total		70,647.30	58,827.11
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets :			
(i) Property, Plant and Equipment	7	821.36	999.90
(2) Current assets			
(a) Inventories		-	-
(b) Trade receivables	8	13,701.00	3,454.00
(c) Cash and cash equivalents	9	6,759.89	1,535.56
(d) Short-term loans and advances	10	10,900.00	4,500.00
(e) Other current assets	11	38,465.04	48,337.64
TOTAL		70,647.30	58,827.11

Significant accounting policies & additional notes to financial statements. 16
The notes refer to above forms an integral part of this financial statement.

In terms of our report attached

For Rameshwram & Company
Chartered Accountants
Firm Reg. No. 024185C

For and on behalf of the Board of Directors

Kaushal Kishore Rita Devi

Shyama Raman Rameshwaram
Proprietor
Membership No. 307128
UDIN-

(Director)
DIN: 07768147

(Director)
DIN: 07768155

Place:

Date:

निदेशक
श्री. ल. प. चौधरी
माँ कुण्डेश्वरा कन्सट्रक्शन प्रा० लि०

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MAA KUNDESHWARI CONSTRUCTION PRIVATE LIMITED
CIN - U45309BR2017PTC034143
S/O L P Choudhary, Manik Sarkar, Adampur, Bhagalpur
Bhagalpur - 812 001(Bihar), India
Statement of Profit & Loss for the year ended 31st March 2023

		Rs. In Hundred		
	Particulars	Note No.	For the year ended 31.03.2023	For the year ended 31.03.2022
I	Revenue from operations	12	80,100.00	24,580.00
II	Other income	13	-	90.00
III	Total Revenue (I + II)		80,100.00	24,670.00
IV	Expenses:			
	Cost of materials consumed	11	71,512.60	19,670.96
	Employee benefits expense	14	2,385.00	1,159.00
	Depreciation and amortization expense	7	178.54	200.36
	Other expenses	15	3,051.73	2,868.24
	Total expenses		77,127.87	23,898.56
V	Profit before exceptional and extraordinary items and tax (III - IV)		2,972.13	771.44
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax (V - VI)		2,972.13	771.44
VIII	Extraordinary items		-	-
IX	Profit before tax (VII- VIII)		2,972.13	771.44
X	Tax expense:			
	(1) Current tax		819.17	213.31
	(2) Deferred tax		-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)		2,152.96	558.13
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit (Loss) for the period (XI + XIV)		2,152.96	558.13
XVI	Earnings per equity share:			
	(1) Basic		0.11	0.03
	(2) Diluted		0.11	0.03

Significant accounting policies & additional notes to financial statements.

16

The notes refer to above forms an integral part of this financial statement.

In terms of our report attached

For Rameshwram & Company
Chartered Accountants
Firm Reg. No. 024185C

For and on behalf of the Board of Directors

Kaushal Kishore

Rita Devi

Shyama Raman Rameshwaram
Proprietor
Membership No. 307128

(Director)
DIN: 07768147

(Director)
DIN: 07768155

Place:
Date:

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CIN - U45309BR2017PTC034143
S/O L P Choudhary, Manik Sarkar, Adampur, Bhagalpur
Bhagalpur - 812 001(Bihar), India
Cash Flow Statement for the year ended 31st March, 2023

		Rs. In Hundred	
SL	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
I	Cash flows from operating activities		
	Net profit/(loss) before taxation	2,152.96	558.13
	Add: Adjustments for		
	Depreciation & amortization	178.54	200.36
	Operating Cash Flow before Working Capital Changes	2,331.50	758.49
	Adjustments for changes in working Capital		
	(Increase)/Decrease in Current assets	-6,774.40	8,190.72
	(Increase)/Decrease in Current Liability	9,667.23	-8,396.21
	Net cash generated from operating activities	5,224.33	513.00
II	Cash Flows from Investing Activities		
	Purchase of Fixed assets	-	-
	Proceeds used in Company Formation	-	-
	Net cash utilised in investing activities	-	-
III	Cash Flows from financing activities		
	Proceeds from Issue of Eq. Shares Capital	-	-
	Proceeds from borrowing	-	-
	Interest paid on loan/borrowing	-	-
	Net Cash generated from financing activities	-	-
	Total Cash generation during the year(I+II+III)	5,224.33	513.00
	Add: Cash & Cash Equivalents at the begning	1,535.56	1,022.56
	Cash & Cash Equivalents at the end	6,759.89	1,535.56

Significant accounting policies & additional notes to financial statements 20

The notes refer to above forms an integral part of this financial statement.
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For Rameshwram & Company
Chartered Accountants
Firm Reg. No. 024186C

For and on behalf of the Board of Directors

Kaushal Kishore Rita Devi

Shyama Raman Rameshwaram
Proprietor
Membership No. 307128

(Director) (Director)
 DIN: 07768147 DIN: 07768155

Place:

Date:

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MAA KUNDESHWARI CONSTRUCTION PRIVATE LIMITED

CIN - U45309BR2017PTC034143

Notes forming Integral Part of Financial Statement

Notes to Balance Sheet

Note No.	Particulars	Rs. In Hundred	
		As at 31st March 2023	As at 31st March 2022
1	Share Capital		
	AUTHORISED		
	10000 Equity Shares of Rs.100 each	10,000.00	10,000.00
	ISSUED,SUBSCRIBED & PAID UP		
	10000 Equity Shares of Rs.100 each	-	-
	Kaushal Kishore	6,000.00	6,000.00
	Rita Devi	4,000.00	4,000.00
	Total	10,000.00	10,000.00
1.01	Reconciliation of the Share Outstanding (in numbers)		
	Equity shares at the begning of the year	10,000	10,000
	Add: Issued during the year	-	-
	Less: Buyback/Forfeiture/Cancelled during the year,	-	-
	Total	10,000	10,000
1.02	Terms & rights attached to Equity Shares		
	The Company has only one class of Share Capital, i.e. Equity Shares having face valure of Rs. 100 per share. Each holder of equity share is entitled to one vote per share.		
1.03	Details of shareholder's hoilding more than 5% shares in the Company.		
	Kaushal Kishore (Holding 6,000 nos. of shares)	60%	60%
	Rita Devi (Holding 4,000 nos. of shares)	40%	40%
1.04	Equity Shareholders holding by Promotors are given as below:		
	Kaushal Kishore, Holding 6,000 nos. of shares (PY 6000 nos.)	60%	60%
	Rita Devi, Holding 4,000 nos. of shares (PY 4000 nos.)	40%	40%
2	Reserves and surplus		
	Profit & Loss Account		
	Opening Balance	-11,616.46	-12,174.59
	Add: Current Year Profit(Transferred from profit & loss account)	2,152.96	558.13
	Less: Appropriation		
	Total	-9,463.50	-11,616.46
3	Short-term borrowings		
	Unsecured,Interest free (Loan repayable on demand) - From Director - Mr. Kaushal Kishore	10,000.00	10,000.00
	Total	10,000.00	10,000.00
3.1	Loans from Directors were obtained in the ordinary course of business. The said Loans are unsecured, interest-free and unconditional. However, the said loans are repayable on demand.		
4	Trade Payable:	24,418.00	10,503.78
	Total	24,418.00	10,503.78

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Note No.	Particulars	Rs. In Hundred	
		As at 31st March 2023	As at 31st March 2022
5	Other Current Liabilities		
	Audit fees payable	50.00	50.00
	Liabilities for expenses	895.27	725.71
	Advance from customers	25,235.48	33,455.48
	Advance from Others	8,479.57	5,495.29
	Total	34,660.32	39,726.48
6	Short Term Provision		
	Others	-	-
	Provision for income tax	1,032.48	213.31
	Total	1,032.48	213.31
8	Trade Receivables:		
		13,701.00	3,454.00
	Total	13,701.00	3,454.00
9	Cash and cash equivalents		
	Cash at Bank in Current account	5,899.54	1,266.36
	Cash on hand	860.35	269.20
	Total	6,759.89	1,535.56
10	Short-term loans and advances (unsecured, Considered good)		
	Advance to suppliers	10,900.00	4,500.00
	Total	10,900.00	4,500.00
11	Other Current Assets:		
	Work - in- progress :		
	Opening Balance	48,337.64	64,442.36
	Add: Expenses Incurred during the year:		
	Site Formation expenses	52,986.00	3,566.24
	Purchase of Construction materials	8,654.00	-
Less: Cost of material consumed	-71,512.60	-19,670.96	
	Total	38,465.04	48,337.64

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Rs. in Hundred

Schedule 7 : Property, Plant and Equipment

Sl	Description of Assets/Block	GROSS BLOCK			DEPRECIATION			Written down value		
		Opening Balance as on 01.04.2022	Addition during the year	Deletion during the year	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	for the year	Total Depreciation as on 31.03.2023	As on 31.03.2023	As on 31.03.2022
1	Computer & Peripherals	487.90	-	-	487.90	463.50	-	463.50	24.40	24.40
2	Electrical Instalation	297.26	-	-	297.26	247.74	34.66	282.40	14.86	49.52
4	Furniture & Fixture	1,514.50	-	-	1,514.50	588.52	143.88	732.40	782.10	925.98
	Total	2,299.66	-	-	2,299.66	1,299.76	178.54	1,678.30	821.36	999.90

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Rs. in Hundred

Note 4.1

Trade Payable Ageing details

Particulars		Outstanding for following periods from due date of payment								
		As on 31.03.2023					As on 31.03.2022			
		Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total	Less than 1 Year	1-2 years	2-3 years	More than 3 years
(i)	MSME	-	-	-	-	-	-	-	-	-
(ii)	Others	24,418.00	-	-	-	-	10,503.78	-	-	-
(iii)	Disputed dues – MSME	-	-	-	-	-	-	-	-	-
(iv)	Disputed dues - Others	-	-	-	-	-	-	-	-	-
	Total	24,418.00	-	-	-	24,418.00	10,503.78	-	-	10,503.78

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Rs. in Hundred

Note 8.1 : Trade receivables ageing details		Outstanding for following periods from due date of payment											
		As on 31.03.2023						As on 31.03.2022					
Particulars		Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3	Total
(i)	Undisputed Trade receivables - Considered good	13,701.00	-	-	-	-	13,701.00	3,454.00	-	-	-	-	-
(ii)	Undisputed Trade receivables - Considered doubtful	-	-	-	-	-	-	-	-	-	-	-	-
(iii)	Disputed Trade Receivables - Considered good	-	-	-	-	-	-	-	-	-	-	-	-
(iv)	Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	3,454.00	-	-	-	-	-
Total		13,701.00	-	-	-	-	13,701.00	3,454.00	-	-	-	-	3,454.00

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Profit as per P/L Account	2,972.13
Add: Depreciation as per Account	178.54
Less: Depreciation as per I Tax Act	-
Total Income	3,150.67
Tax @ 25%	787.67
Add: E Cess @ 4%	31.51
Tax Liability	819.17
TDS	798.00
	-21.17

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