

ASHA BUILDERS & DEVELOPERS PRIVATE LIMITED
CIN- U45400WB1997PTC085371
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022

PARTICULARS	NOTE	(RS In Hundred)	
		31.03.2022	31.03.2021
INCOME:			
Revenue from Operations	14	3,62,911.71	2,86,803.53
Other Income	15	29,600.08	35,140.44
Total Revenue		3,92,511.79	3,21,943.97
EXPENSES:			
Cost of Projects	16	85,690.44	1,52,927.25
Changes in Inventories	17	71,853.64	4,553.71
Employee Benefits Expenses	18	25,442.90	24,168.84
Depreciation	19	1,114.33	1,313.54
Other Expenses	20	4,964.03	3,209.47
Total Expenses		1,89,065.34	1,86,172.81
Profit before tax		2,03,446.45	1,35,771.16
Tax expense:			
Current Tax		51,203.42	32,856.61
Profit after tax		1,52,243.03	1,02,914.55
Earnings per equity share:			
Basic.		8.16	5.52

Significant Accounting Policies 1
Accompanying notes form an integral part of the financial statements.

In terms of our report attached

For K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E



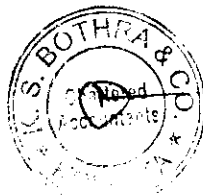
D.KUMAR
PARTNER
MEMBERSHIP NO. 059300
ICAI UDIN : 22059300AXKUQI1070
KOLKATA, THE 5TH DAY OF SEPTEMBER , 2022

Asha Builders & Developers Pvt. Ltd.

Avijit Ghosh

Director.

DIN 00135942



Asha Builders & Developers Pvt. Ltd.

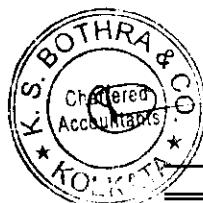
Shibani Ghosh

Director.

DIN 00136836

ASHA BUILDERS & DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements (Contd...)

	(RS In Hundred)	
	31.03.2022	31.03.2021
11 TRADE RECEIVABLES		
(Unsecured, considered good)		
Other Trade Receivables	-	366.25
(Ageing Schedule Refer Note 000)	-	366.25
12 CASH AND CASH EQUIVALENTS		
Balances with Scheduled Banks :		
In Current Account.	3,35,319.12	3,67,344.66
In Fixed Deposit Account.	1,93,094.50	2,06,261.86
Accrued Interest on Fixed Deposit with Banks.	79,130.28	53,977.11
Cash in hand.	1,394.09	3,906.79
	6,08,937.99	6,31,490.42
13 SHORT TERM LOANS AND ADVANCES :		
(Unsecured, considered good)		
Loans to Related Parties	1,71,350.90	2,73,720.95
Advances (Recoverable in cash or in kind or for value to be received pending adjustments)	51,708.75	97,750.17
Income Tax Payments	52,500.17	16,202.57
Income Tax Refundable	1,339.63	2,026.08
GST Receivable	753.26	1,816.87
Security Deposits	3,274.39	3,274.39
	2,80,927.10	3,94,791.03
14 REVENUE FROM OPERATIONS:		
Sales :		
-Flat-Before GST	1,69,857.50	1,36,852.25
-Flat (Complete project)	1,60,614.51	1,49,951.28
-Shop (Completed project)	8,410.00	-
-Space /Garage	8,029.70	-
-Space /Garage(Complete project)	16,000.00	-
	3,62,911.71	2,86,803.53
15 OTHER INCOME :		
Interest Received :		
On Loan	15,842.13	13,476.36
On Fixed Deposit	13,307.50	15,216.11
	29,149.63	28,692.47
Rent Received	219.45	-
Dividend Received.	27.00	9.85
Bajaj Allianz Life Insurance (Maturity)	-	6,355.17
Liability No Longer Required W/off	180.00	58.95
Rent Received from CESC Ltd	24.00	24.00
	29,600.08	35,140.44
16 COST OF PROJECTS :		
Remodeling/Finishing Cost incurred on Unsold Spaces		
29E Ram Mohan Mukherjee Lane, Howrah-711102	1,904.04	-
14 Loknath Chatterjee Lane,Howrah-711102	17,211.50	24,711.50
25 Loknath Chatterjee Lane, Howrah-711102	2,000.00	-
16 Ambica Ghoshal Lane, Howrah-711102	14,298.37	38,853.96
29/F/2 Ram Mohan Mukherjee Lane, Howrah-711102	-	2,149.43
15/6 Thakur Ram Krishna Lane, Howrah-711102	12,069.82	27,895.09
65/2/1 Kashinath Chatterjee Lane, Howrah-711102	20,538.62	-
86/4 Kashinath Chatterjee Lane, Howrah-711102	17,668.09	-
Cost transferred from Project Under Development		
65/2/1 Kashinath Chatterjee Lane, Howrah-711102	-	30,973.19
86/4 Kashinath Chatterjee Lane, Howrah-711102	-	28,344.08
	85,690.44	1,52,927.25



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ASHA BUILDERS & DEVELOPERS PRIVATE LIMITED
Notes to the Financial Statements (Contd...)

	(RS In Hundred)	
	31.03.2022	31.03.2021
17 CHANGES IN INVENTORIES:		
Inventories at the beginning of the year.		
Unsold Space	1,50,325.89	1,54,879.60
Inventories at the end of the year.		
Unsold Space	78,472.25	1,50,325.89
	71,853.64	4,553.71
18 EMPLOYEE BENEFITS EXPENSES:		
Salary and Other Benefits	11,031.00	8,830.60
Director Remuneration	39,000.00	39,000.00
Staff Refreshment expenses	854.78	507.10
	50,885.78	48,337.70
Less : 50% Common Expenses apportioned to sites as below :		
(As Certified by the Management)		
At 13/1, Dharmatalla Lane,Howrah-711102 (1/3rd)	8,480.96	-
At 5/7,5/8 Hem Banerjee Lane,Howrah-711102 (1/3rd)	8,480.96	-
At 46A/6 Shibpur Road, Howrah-711102 (1/3rd)	8,480.96	-
At 65/2/1 Kashinath Chatterjee Lane, Howrah-711102 (25%)	-	12,084.43
At 86/4 Kashinath Chatterjee Lane , Howrah-711102(25%)	-	12,084.43
	25,442.88	24,168.86
	25,442.90	24,168.84
19 DEPRECIATION:		
Depreciation.	2,228.65	2,627.10
Less : 50% Common Expenses apportioned to sites as below :		
(As Certified by the Management)		
At 13/1, Dharmatalla Lane,Howrah-711102 (1/3rd)	371.44	-
At 5/7,5/8 Hem Banerjee Lane,Howrah-711102 (1/3rd)	371.44	-
At 46A/6 Shibpur Road, Howrah-711102 (1/3rd)	371.44	-
At 65/2/1 Kashinath Chatterjee Lane, Howrah-711102 (25%)	-	656.78
At 86/4 Kashinath Chatterjee Lane , Howrah-711102(25%)	-	656.78
	1,114.32	1,313.56
	1,114.33	1,313.54
20 OTHER EXPENSES :		
Auditors' Remuneration :		
For Audit and Tax Audit Fees	370.00	270.00
For Company Law Matters	60.00	60.00
For Others Matters	628.40	556.48
Bank Charges.	3.90	2.97
Computer Expenses	419.95	333.90
Electricity Charges.	-	439.00
Filing Fees.	16.00	20.00
Repair and Maintenance	451.20	367.80
Miscellaneous Expenses.	1,717.17	1,959.44
Motor Car Expenses.	4,078.19	1,599.89
Postage and Stamp	5.85	11.40
Legal and Professional Charges	1,437.50	541.20
Printing and Stationery.	417.88	148.67
Rates and Taxes.	95.73	79.20
Travelling and Conveyance	207.00	-
Telephone Charges.	19.30	29.00
	9,928.07	6,418.95
Less : 50% Common Expenses apportioned to sites as below :		
(As Certified by the Management)		
At 13/1, Dharmatalla Lane,Howrah-711102 (1/3rd)	1,654.68	-
At 5/7,5/8 Hem Banerjee Lane,Howrah-711102 (1/3rd)	1,654.68	-
At 46A/6 Shibpur Road, Howrah-711102 (1/3rd)	1,654.68	-
At 65/2/1 Kashinath Chatterjee Lane, Howrah-711102 (25%)	-	1,604.74
At 86/4 Kashinath Chatterjee Lane , Howrah-711102(25%)	-	1,604.74
	4,964.04	3,209.48
(A)	4,964.03	3,209.47
(A-B)		



Asha Builders & Developers Pvt. Ltd.

Avijit Ghosh

Director.

DINod 35942

Asha Builders & Developers Pvt. Ltd.

Shibani Ghosh

Director

DIN 00136836