

BENIMADHAB CONSTRUCTION PRIVATE LIMITED
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

Amount (Rs')

Particulars	Note	2021-22	2020-21
INCOME			
Revenue from Operations	2.13	53,053,410.00	48,050,500.00
Other Income	2.14	-	19,550.00
Changes in Inventories	2.15	(4,554,100.00)	2730150
Total Revenue		48,499,310.00	50,800,200.00
EXPENDITURE			
Purchase	2.16	15,326,540.00	18,720,450.00
Employee Benefit Expense	2.17	3,430,586.00	3,603,099.00
Financial Costs	2.80	2,062,050.00	1,732,241.00
Depreciation and Amortization Expense	2.18	1,122,869	1,584,212.00
Other Expenses		25,807,706.00	24,459,810.00
Total Expenses		47,749,751	50,099,812.00
Profit Before Tax		749,559	700,388.00
Tax Expense		211,352.00	235,030.00
Current Tax			
Income Tax For Earlier Year	2.19	6,331	(66,722.43)
Deferred Tax		531,876	532,080.43
Profit / (Loss) After Tax			
Earnings per equity share of face value of Rs.100 each			
Basic/Diluted	2.20	5.32	5.32

Significant Accounting Policies and Notes on Accounts
 Notes referred to above form an integral part of the Financial Sta 1 & 2

BENIMADHAB CONSTRUCTION PVT. LTD.

BENIMADHAB CONSTRUCTION PVT. LTD.

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Director

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Director



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BENIMADHAB CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS

	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
NOTE 2.13 : REVENUE FROM OPERATIONS		
<u>Sale of Goods & Services</u>	52,050,850.00	47,052,500.00
Contracts Receipts	1,002,560.00	998,000.00
Sale of Goods	53,053,410.00	48,050,500.00
NOTE 2.14: OTHER INCOME		
Interest On Fixed Deposit	-	19,550.00
Other Interest	-	-
Misc.Income	-	19,550.00
NOTE 2.15: CHANGES IN INVENTORIES		
<u>Closing Stock</u>	4,011,750.00	3,850,400.00
Raw Material	45,135,325.00	49,850,775.00
Work In Progress		
<u>Opening Stock</u>	3,850,400.00	220,000.00
Raw Material	49,850,775.00	50,751,025.00
Work In Progress	(4,554,100.00)	(2,730,150.00)
NOTE 2.16: EMPLOYEE BENEFIT EXPENSE		
Salary & Wages	1,530,750.00	2,712,450.00
Workmen & Staff welfare expenses	1,210,850.00	205,475.00
Employers' Contribution to PF & Other Fund	38,986.00	35,224.00
Staff Gratuity	600,000.00	600,000.00
Director Remuneration	50,000.00	50,000.00
Bonus	3,430,586.00	3,603,149.00
NOTE 2.17 : FINANCIAL COSTS		
Interest On Cash Credit/OD	2,062,050.00	1,732,241.00
Interest On Term Loan	2,062,050.00	1,732,241.00

BENIMADHAB CONSTRUCTION PVT. LTD.

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Director

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Director



BENIMADHAB CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS

	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
NOTE 2.18: OTHER EXPENSES		
DIRECT COST	75,000.00	10,000.00
Drawing & Design	16,025,670.00	14,575,450.00
Labour charges	2,528,050.00	2,582,250.00
Power & Fuel	2,050,660.00	1,680,745.00
Machinery Hire Charges	1,135,250.00	1,059,300.00
Transportation	150,780.00	122,650.00
Repairs and Maintenance-Plant & Machinery	1,950,400.00	2,342,650.00
Other Contract Expense		
	23,915,810.00	22,373,045.00
ADMINISTRATIVE, SELLING & OTHER EXPENSES		
Advertisement	25,500.00	45,300.00
Electricity Charges	203,960.00	195,320.00
Insurances	131,000.00	127,215.00
<u>Auditor's Remuneration</u>		
Statutory Audit	20,000.00	40,000.00
Tax Audit	30,000.00	10,000.00
Rates & Taxes	28,486.00	12,380.00
Professional Charges	195,000.00	190,450.00
Filing Charges	12,500.00	12,500.00
Bank Charges & Commission	25,050.00	65,250.00
Printing & Stationery	60,000.00	60,180.00
Repairs and Maintenance-Others	250,900.00	240,340.00
Telephone & Internet Expenses	150,000.00	158,560.00
Car Expenses	230,250.00	225,870.00
Rent	105,700.00	210,750.00
Miscellaneous Expenses	190,250.00	180,550.00
Stamp Duty & Registration	7,500.00	56,500.00
Travelling & Conveyance Expenses	245,800.00	255,600.00
	1,891,896.00	2,086,765.00
	25,807,706.00	24,459,810.00
NOTE - 2.19 : DEFERRED TAX LIABILITIES		
Depreciation as per Income Tax Act	1,098,520.00	1,292,593.00
Depreciation as per Co's Act, 2013	1,122,868.96	1,584,212.00
	(24,348.96)	(291,619.00)
	(6,330.73)	(66,722)
Tax @ 26%/		
NOTE- 2.20 : EARNING PER SHARE		
Number of Equity Shares Outstanding	100,000.00	100,000.00
Weighted Average Number of Equity Shares	100,000.00	100,000.00
Profit/(Loss) for the year After Tax	531876.00	532080.00
Profit/(Loss) Available to Equity Shareholders	531876.00	532080.00
Nominal Value of Equity Shares	100.00	100.00
Basic/Diluted Earning Per Share	5.32	5.32

BENIMADHAB CONSTRUCTION PVT. LTD.

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Director

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Director



BENIMADHAB CONSTRUCTION PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2022

Amount (Rs)

Particulars	Note	As at 31.03.2022	As at 31.03.2021
EQUITY AND LIABILITIES			
Shareholders' Fund			
Share Capital	2.1	10000000.00	10000000.00
Reserve & Surplus	2.2	26078490.04	25546614.00
Non-Current Liabilities			
Long-Term Borrowings	2.3	0.00	38694.00
Deferred Tax Liabilities		(6331)	(66722.00)
Current Liabilities			
Short-Term Borrowings	2.4	15134863.96	15143925.00
Trade Payables	2.5	31614447.00	41328013.00
Other Current Liabilities	2.6	5370726.00	2443889.00
Short-Term Provisions	2.7	221352.00	235030.00
Total		88413548	94669443.00
ASSETS			
Non-Current Assets			
Fixed Assets			
Tangible Assets	2.8	7501543	8624412
Current Assets			
Inventories	2.9	49147075.00	53701175.00
Trade Receivables	2.10	28644503.00	28711444.00
Cash And Cash Equivalents	2.11	473489.23	431143.00
Short Term Loans And Advances	2.12	2646938.00	3201269.00
Total		88413548	94669443

Significant Accounting Policies and Notes on Accounts
Notes referred to above form an integral part of the Financial Statements

1 & 2

BENIMADHAB CONSTRUCTION PVT. LTD.

R. Kumar

Director

BENIMADHAB CONSTRUCTION PVT. LTD.

Arindam Kumar

Director



BENIMADHAB CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

	As at 31st March, 22	As at 31st March, 21
NOTE 2.1 : SHARE CAPITAL		
<u>Authorised :</u>		
100000 Equity Shares of Rs.100/- each	10,000,000.00	10,000,000.00
	10,000,000.00	10,000,000.00
<u>Issued, Subscribed & Paid-up</u>		
100000 Equity Shares of Rs.100/- each fully paid up	10,000,000.00	10,000,000.00
	10,000,000.00	10,000,000.00

2.1.1 Out of above, 95000 Equity Shares of Rs.100/- have been issued with premium for consideration other than cash.

2.1.2 The details of Shareholders holding more than 5% Shares.

Name of the Shareholder	As at 31st March, 2022		As at 31st March, 2021	
	No. of Shares	% held	No. of Shares	% held
Benimadhab Kumar	47,445.00	47.44	47,445.00	47.44
Alpana Kumar	25,000.00	25.00	25,000.00	25.00
Anikendu Kumar	27,555.00	27.56	27,555.00	27.56

2.1.3 The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31st March, 2022	As at 31st March, 2021
	No. of Shares	No. of shares
Equity Shares at the beginning of the year	100,000.00	100,000.00
Shares issued during the year	100,000.00	100,000.00
Equity Shares at the end of the year		

NOTE 2.2 RESERVE & SURPLUS

Particulars	As at 31st March, 2022		As at 31st March, 2021	
<u>Securities Premium</u>				
As per last Balance Sheet	9,500,000.00	9,500,000.00	9,500,000.00	9,500,000.00
Add : On issue of Shares				
<u>Surplus/(Deficit)</u>				
As per Last Balance Sheet	16,046,614.00	15,514,534.00	16,046,614.00	16,046,614.00
Add: Profit for the year	531,876.04	532,080.00	25,546,614.00	
	26,078,490.04			

BENIMADHAB CONSTRUCTION PVT. LTD.

Kumar
Director

BENIMADHAB CONSTRUCTION PVT. LTD.

Anikendu Kumar
Director



BENIMADHAB CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
NOTE 2.3 : LONG TERM BORROWINGS		
<u>Secured Loan</u>		
Term Loan From Financial Institutions		
Sreeram Equipment Finance co Ltd.	-	-
Tata Capital Financial Services Ltd.	-	-
HDFC Car Loan	-	-
<u>Unsecured Loan</u>		
Loan from Directors	-	38,694.00
	-	38,694.00

Notes:

2.3.1. Term Loan from Financial Institutions are secured against mortgage of Plant and Machinery.

NOTE 2.3.2: LONG TERM BORROWINGS	MATURITY PROFILE (AMOUNT IN LAKHS)			
	1-2 YEAR	2-3 YEAR	3-4 YEAR	BEYOND 4 YEAR
<u>Secured Loan</u>				
Term Loan From Financial Institutions				
<u>Unsecured Loan</u>				
Loan from Directors				

NOTE 2.4: SHORT TERM BORROWING

<u>Secured Loan</u>			
Working Capital Loans from Bank (Rupee Loan)			
HDFC BANK		15,134,863.96	15,143,925.00
		15,134,863.96	15,143,925.00

Notes :

2.4.1. Working Capital Loans from HDFC are secured by mortgage of residential property (Uttarayan Apartment) owned by Benimadhab Kumar

2.4.2 Working Capital Loans from HDFC are further secured by mortgage of residential property (Uttara Apartment) owned by M/S. Benimadhab Construction Pvt. Ltd & Mr. Benimadhab Kumar.

2.4.3 Working Capital Loans from HDFC are secured by hypothecation of book debt of the Company, present and future and mortgage of 3 residential units, 3 car parking and 2 offices (Uttarayan Apartment & Uttara Abasan) owned by Benimadhab Construction Pvt. Ltd and Benimadhab Kumar and one shop at Uttarayan Apartment owned by Smt. Alpana Kumar.


NOTE: 2.5 :TRADE PAYABLE

Micro, Small and Medium Enterprises	22,712,641.00	24,858,203.00
Sundry Creditors for Goods & Services	8,901,806.00	16,469,810.00
Sundry Creditors for Expenses	31,614,447.00	41,328,013.00
Total		

NOTE : 2.6 OTHER CURRENT LIABILITIES

Liabilities towards Govt. Dues	38,986.00	193,289.00
Advance from Client	5,331,740.00	2,250,600.00
Total	5,370,726.00	2,443,889.00

BENIMADHAB CONSTRUCTION PVT. LTD.


Director

BENIMADHAB CONSTRUCTION PVT. LTD.


Director



BENIMADHAB CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
NOTE 2.7 : SHORT TERM PROVISIONS		
Provision for Taxation		235,030.00
A.Y.2021-22	221,352.00	
A.Y.2022-23	221,352.00	235,030.00
NOTE 2.9: INVENTORIES		
(As Valued and Certified by the Management)	4,011,750.00	3,850,400.00
Raw Materials	45,135,325.00	49,850,775.00
Work In Progress	49,147,075.00	53,701,175.00
NOTE 2.10: TRADE RECEIVABLES		
(Unsecured and considered good)	2,822,603.00	5,135,753.00
Outstanding for More Than Six Months	25,821,900.00	23,575,691.00
Secured and considered good	28,644,503.00	28,711,444.00
NOTE 2.11: CASH & CASH EQUIVALENTS		
Cash on hand	411,236.20	425,500.00
(As certified by management)	62,253.03	5,643.00
Balance with Scheduled Banks in Current A/c	473,489.23	431,143.00
NOTE 2.12 : SHORT TERM LOANS & ADVANCES		
(Advances recoverable in cash or in kind or for value to be received)	4,361.00	810,372.00
Balance with revenue Authorities		40,252.00
Accrued interest on Fixed Deposit	25,000.00	25,000.00
Security Deposit	2,617,577.00	2,325,645.00
Loans & Advances	2,646,938.00	3,201,269.00

BENIMADHAB CONSTRUCTION PVT. LTD.

R. Kumar

Director

BENIMADHAB CONSTRUCTION PVT. LTD.

Arinakar Kumar

Director



NOTE-2.8 : FIXED ASSETS (TANGIBLE)

	Gross Block			Depreciation			Net Block		
	As at 1/4/2021	Addition/ Deletion	As at 3/31/2022	As at 1/4/2021	For the Year	On assets sold	As at 3/31/2022	As at 3/31/2022	As at 3/31/2021
Plant & Machinery	29679746.00	0.00	29679746.00	21277274.30	1038791		22316065.41	7363681	8402471.70
Furniture & Fittings	230309.00	0.00	230309.00	230309.00	0		230309.00	0.00	0.00
Motor Vehicle	1624757.00	0.00	1624757.00	1415762.85	81238		1497000.70	127756	208994.15
Office Equipments	290414.00	0.00	290414.00	290414.00	0		290414.00	0.00	0.00
Computers	28400.00	0.00	28400.00	15464.00	2840		18294.00	10106.00	12946.00
Current year	31853626.00	0.00	31853626.00	23229214.15	1122868.96		24352083.11	7501543	8624411.85
Previous year	31853626.00	0.00	31853626.00	23229214.15	1122868.96		24352083.11	7501542.89	

BENIMADHAB CONSTRUCTION PVT. LTD.

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Director



BENIMADHAB CONSTRUCTION PVT. LTD.

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Director

ANNEXURES FORMING PART OF FORM 3CD

Annexure "A"
Fixed Assets

ASSETS	RATE OF DEP.	W.D.V. AS ON 01.04.21	ADDITION/DEL. UPTO 30.09.21	ADDITION/DEL. AFTER 30.09.21	TOTAL	DEP. FOR THE YEAR	W.D.V. AS ON 31.03.22
FURNITURE AND FIXTURES	10%	78295.00	0.00	0.00	78295.00	7830.00	70465.00
PLANT & MACHINERY	15%	6747203.00			6747203.00	1012080.00	5735123.00
LAND & BUILDINGS	0%	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE EQUIPMENTS	15%	67346.00		0.00	67346.00	10102.00	57244.00
VEHICLE	15%	446827.00	0.00		446827.00	67024.00	379803.00
COMPUTERS	40%	3709.00		0.00	3709.00	1484.00	2225.00
TOTAL		7343380.00	0.00	0.00	7343380.00	1098520.00	6244860.00

BENIMADHAB CONSTRUCTION PVT. LTD.

Ruma

Director

BENIMADHAB CONSTRUCTION PVT. LTD.

Aniket Rana

Director

