

BREN Corporation Private Limited**Statement of Profit and Loss for the year ended 31st March 2021**

Particulars	Note No.	In ₹ (Rupees)	
		As at 31st March 2021	As at 31st March 2020
Contract Receipts/Sale of Flats	8	17,78,96,980	-
Other Income/Material Transfer		20,28,034	7,02,189
Total revenue		17,99,25,014	7,02,189
Expenses :			
Purchases and Direct Expenses	9	29,98,51,634	25,20,27,018
(Increase)/Decrease in Closing stock/WIP	10	(22,82,23,078)	(37,57,63,034)
Employee Benefit Expenses	11	1,25,94,437	1,26,40,890
Finance Cost	12	4,46,36,494	2,62,31,659
Selling & Distribution Expenses	13	62,47,567	96,12,326
Depreciation and amortisation expenses	15	65,195	-
Administrative Expenses	14	2,67,45,705	7,52,51,140
Total Expenses		16,19,17,954	-
Profit Before Tax & Exceptional Items		1,80,07,060	7,02,189
Tax expense :			
- Current Tax		-	-
- Deferred Tax		-	-
Profit after Tax before Exceptional items		1,80,07,060	7,02,189
Exceptional items			-
Profit after Tax & Exceptional items		1,80,07,060	7,02,189
Earnings per equity share			
Basic Earnings per Share		1,801	70
Equivalent number of Equity Shares		10,000	10,000

The accompanying notes are an integral part of the financial statements

As per our report of even date

B S Dinesh and Associates
Chartered Accountants

B S Dinesh
Proprietor
Membership No. 029624



For BREN Corporation Private Limited

J. Boopesh Reddy
Director

Deepa Boopesh Reddy
Director

Place: Bengaluru

Date: 22nd November 2021

Note - 8 Contract Receipt

Particulars	Sub Note No.	As at 31st March 2021	As at 31st March 2020
BREN Northern Lights		17,78,96,980	-
Total		17,78,96,980	-

Note - 9 Material Expenses

Particulars	Sub Note No.	As at 31st March 2021	As at 31st March 2020
Purchase GST @ 12%		7,81,920	2,13,002
Purchase GST @ 18%		17,74,87,676	13,96,68,760
Purchase GST @ 28%		9,77,498	3,08,596
Purchase GST @ 5%		8,56,174	2,78,958
Purchase IGST @ 18%		10,43,456	2,50,223
Purchase IGST @ 28%		78,109	-
Purchase Others		24,87,484	2,09,262
Purchase Custom Duty		1,16,11,891	1,09,97,911
Purchase Furniture and Fixtures		3,48,248	3,96,030
Purchase Import		4,66,01,958	4,48,35,261
Total		24,22,74,413	19,71,58,003

Note - 9 Construction Expenses

Particulars	Sub Note No.	As at 31st March 2021	As at 31st March 2020
Civil Works Labour charges		5,75,77,220	5,47,60,202
Total		5,75,77,220	5,47,60,202

Total of Purchase and Construction Expenses

29,98,51,634 **25,19,18,205**

Note - 10 Work in Progress

Details of WIP - Cost Centre wise - 2020-21

Particulars	Sub Note No.	As at 31st March 2021	As at 31st March 2020
Opening Balance	E	43,08,66,999	5,51,03,965
Closing Balance		65,90,90,077	43,08,66,999
		(22,82,23,078)	(37,57,63,034)



Note - 11 Personnel Expenses			
Particulars	Sub Note No.	As at 31st March 2021	As at 31st March 2020
Coffee Tea and food expenses		6,16,974	3,32,921
Staff Welfare		1,199	6,000
Salary Expenses		1,19,76,264	1,23,01,969
Total		1,25,94,437	1,26,40,890
Note - 12 Financial Expenses			
Particulars	Sub Note No.	As at 31st March 2021	As at 31st March 2020
Interest on Term Loan		3,64,36,494	2,62,31,659
Processing fees		82,00,000	
Total		4,46,36,494	2,62,31,659
Note - 13 Selling Expenses			
Particulars	Sub Note No.	As at 31st March 2021	As at 31st March 2020
Advertisement and Sales Promotion		47,55,206	66,61,491
Business Development Expenses		6,34,861	6,68,355
Commission and Brokerage		-	7,30,095
Reference Incentives		6,97,500	3,63,158
Selling Expenses		1,60,000	11,89,228
Total		62,47,567	96,12,326
Note - 14 Administrative Expenses			
Particulars	Sub Note No.	As at 31st March 2021	As at 31st March 2020
Audit Fees		25,000	10,000
Bank Charges		32,365	80,241
Computer Maintenance Charges		1,63,775	-
Consultancy Charges		(87,65,675)	1,55,68,842
Conveyance Expenses		69,599	1,13,088
Delay charges (GST)		45,650	-
Deposit Bescom - Temporary		-	11,49,435
Diesel Expenses		8,75,578	11,05,478
Electricity Charges		25,54,534	12,42,332
Exchange Fluctuation		21,934	(1,84,950)
Flower Expenses		5,800	-
GST Input		83,14,738	71,15,711
Handling Charges		4,84,748	3,94,112
Hire Charges		23,47,464	21,67,322
House Keeping & Maintenance Charges		5,76,259	-
Income Tax Paid AY 20-21		1,82,420	-
Insurance		2,303	71,059
Insurance CAR Policy/WC Policy		3,63,053	2,66,949
Interest on GST		25,837	1,17,456
Interest on TDS		1,61,989	83,922
Internet Charges		3,41,405	2,90,000
Landscaping Charges		2,17,750	-



Legal Charges		16,10,000	12,75,000
Maintenance Expenses		6,57,903	10,84,290
Medical Expenses		51,145	33,518
Miscellaneous Expenses		76,520	6,42,239
News Paper Charges		1,760	1,662
Pooja Expenses		1,25,715	77,397
Printing & Stationery		78,170	36,386
Professional Charges		11,58,725	11,28,463
Property Tax		6,67,010	11,20,418
Rates & Taxes		80,87,507	3,37,66,222
Rent Paid		8,52,917	4,50,484
Repairs & Maintenance		3,72,750	34,066
Rounding off		18	(13)
Security Charges		40,51,232	21,35,415
Site Expenses		2,15,381	1,91,889
Title Insurance Policy			33,17,643
Transportation Charges		1,95,052	2,07,310
Travelling Expenses		1,05,450	5,974
Vehicle Maintenance		67,396	38,781
Water Charges		3,00,249	95,430
Weighment Charges		24,280	17,568
Total		2,67,45,705	7,52,51,140


B S Dinesh and Associates
Chartered Accountants


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Proprietor
Membership No. 029624



Place: Bengaluru
Date: 22nd November 2021

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Director


Deepa Boopesh Reddy
Director