BARNWAL PROPERTIES PRIVATE LIMITED
SAMARPAN BHAWAN, NEAR KANYA PATHSHALA
RAMNA ROAD, GAYA - 823001

BALANCE SHEET AS AT 31st MARCH,2023

Particulars	Note	₹ Hundreds As at 31.03.2023	₹ Hundreds As at 31.03.2022
I. **EQUITY AND LIABILITIES**			
1 **SHAREHOLDERS' FUNDS**			
a) Share Capital	2.1	97,500.00	97,500.00
b) Reserves and Surplus	2.2	310,660.25	296,241.49
		408,160.25	**393,741.49**
2 **Share Application Money Pending Allotment**	2.3	-	-
3 **NON-CURRENT LIABILITIES**			
a) Long Term Borrowings	2.4	469,830.05	360,213.93
b) Other Long Term Liabilities	2.5	-	-
c) Defrrred Tax Liabilities (Net)		2,336.17	
d) Long Term Provisions	2.6	-	-
		472,166.21	**360,213.93**
4 **CURRENT LIABILITIES**			
a) Short Term Borrowings	2.8	-	-
b) Short Term Trade Payables	2.9	181,861.96	223,145.70
c) Other Current Liabilities	2.9	810,526.73	92,116.74
d) Short Term Provisions	2.9	27,818.61	19,000.00
		1,020,207.31	**334,262.44**
Total		**1,900,534.51**	**1,088,218.74**
II. **ASSETS**			
1 **NON-CURRENT ASSETS**			
a) Fixed Assets			
Tangible Assets	2.7	283,789.32	66,454.92
Intangible Assets			
Capital Work-in-Progress	2.7	-	-
b) Non Current Investments	2.10	-	-
c) Deferred Tax Assets (Net)			2,691.23
d) Long Term Loans and Advances	2.11	18,581.86	18,581.86
e) Other Non-current Assets		-	-
		302,371.18	**87,728.01**
2 **CURRENT ASSETS, LOANS AND ADVANCES**			
a) Current Investments			-
b) Inventories	2.12	771,249.21	723,200.78
c) Trade Receivables	2.13	169,845.32	130,199.87
d) Short Term Loans and Advances	2.14	159,315.21	117,457.71
e) Cash and Cash Equivalent	2.15	11,743.60	29,631.36
f) Othrr current assets	2.16	486,010.00	-
		1,598,163.34	**1,000,489.73**
Total		**1,900,534.51**	**1,088,218.74**

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

As per our report of even date attached

Anand Kumar Shaw & Company
Chartered Accountants

M. No. 066855
FRN No. 023846C
Anand Kumat Shaw
(Proprietor)

Anand Kumar Shaw & Company GAYA Chartered Accountants

For & on behalf of The Board of Directors

(Bimal Barnwal)
Director

(Raj Kumar Prasad)
Managing Director

Place : GAYA
Date:01.09.2023

BARNWAL PROPERTIES PRIVATE LIMITED
NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

2.1 SHARE CAPITAL

Particulars	(Rupees) Hundreds March 31, 2023	(Rupees) Hundreds March 31, 2022
Authorised		
Equity Shares, ` 10/- par value (10,00,000 Equity shares)	100,000	100,000
		-
		-
Issued, Subscribed and Paid-Up		-
Equity Shares, ` 10/- par value (9,50,000 Equity shares fully paid up)	97,500	97,500

The Company has only one class of shares referred to as equity shares having a par value of Rs. 10. Each holder of Equity shares is entitled to one vote per share.

Shares in the Company held by each Shareholder holding more than 5% shares

Name of the Shareholder & (%)of shareholding	No. of Shares	No. of Shares
Raj Kumar Prasad	500	500
Bimal Barnwal	500	500
	1,000	**1,000**

Reconciliation of Number of Shares

Particulars	Opening Balance	Additions (Fresh Issue, Bonus,etc.)	Other Changes (Buy Back,etc.)	Closing Balance
Equity Shares				
For the Year ended 31st Mar,2023	9,750			9,750

2.2 RESERVE AND SURPLUS

General Reserve		
Opening Balance	-	-
Add : Net Addition for the current year	-	-
Closing Balance	-	-
Surplus		
Opening Balance	296,241.38	250,275.00
Add : Net Profit/ (Loss) for the current year	14,418.76	45,966.38
Closing Balance	310,660.14	296,241.38
Total	310,660.14	296,241.38

2.3 Share Application Money Pending Allotment

2.4 LONG TERM BORROWINGS

A)Secured		
MAHINDRA & MAHINDRA ALTURAS		6,226.20
Mahindra & Mahindra Financial (160 KVA)	1,374	4,291
Mahindra & Mahindra Financial (40 KVA)	584	1,825
Mahindra & Mahindra Financial (100 KVA)	1,084	2,988
Mahindra & Mahindra Finnacial (62.05 KVA)	764	2,108
From PNB - 749100NG00008277		-
From PNB - 749100NG00008675(FORTUNER)	13,235	16,768
From Others	105,000	

Anand Kumar Shaw & Company GAYA Chartered Accountants

B) Unsecured		
Loans from Related Parties	125,343.50	161,643.50
Loans From Others	222,444.88	164,364.88
Net Long Term Borrowings	**469,830.05**	**360,213.93**

2.5 OTHER LONG TERM LIABILITIES

a) Long Term Trade Payables	-	-
b) Any Statutory obligations	-	-
c) Others	-	-
Total	-	-

2.6 LONG TERM PROVISIONS

Provisions for employees benefits		
Leave Encashment	-	-
Gratuity	-	-
OTHER LONG TERM PROVISIONS		
Others(Specify Nature)	-	-
Total	-	-

2.8 SHORT TERM BORROWINGS

Particulars	**(Rupees) hundreds March 31, 2023**	**(Rupees) Hundreds March 31, 2022**
Unsecured		
a) Loans repayable on demand	-	-
b) Short Term Loans from Related Parties	-	-
c) Short term borrowings and current portion of long term borrowings		
Add: Current Portion of long term borrowings-	-	-
Total	-	-

2.9 TRADE PAYABLES , OTHER CURRENT LIABILITIES & SHORT TERM PROVISIONS

Trade Payables		
Payable to MSME	-	-
Sundry Creditors	181,861.96	223,145.70
Total	**181,861.96**	**223,145.70**
Other Current Liabilities		
Expenses Payable	8,894.22	8,252.34
Advance (Booking Amount) for Flat	59,400.00	59,400.00
Gst Payable	2,138.58	-
Advance from Parties	626,204.06	-
TDS Payable	6,450.00	6,525.00
Security Money	14,939.40	14,939.40
Advance recived for land sale	92,500.47	3,000.00
Total	**810,526.73**	**92,116.74**
Short Term Provisions		
Provision for Employees benefits	-	-
Provision for Taxation	27,818.61	19,000.00
Total	**27,818.61**	**19,000.00**
Others Non- Current Assets		
Unamortised Preliminary Exp.	-	-
Total	-	-

Anand Kumar Shaw & Company GAYA Chartered Accountants

2.10 NON CURRENT INVESTMENTS		
Shares	-	-
Debentures/ Bonds	-	-
Total	-	-
2.11 LONG TERM LOAN & ADVANCES		
Security Deposits	18,581.86	18,581.86
Fixed Deposit	-	-
Total	**18,581.86**	**18,581.86**
2.12 INVENTORIES		
Construction Work in progress (Incl. Cost of Land)	-	-
Cost of Land & Properties	771,249.21	723,200.78
Development Cost	-	-
Total	**771,249.21**	**723,200.78**
2.13 TRADE RECEIVABLES		
More Than Six Months	-	-
Other Debtors		
Unsecured, Considered good	169,845.32	130,199.87
Total	**169,845.32**	**130,199.87**
2.14 SHORT-TERM LOANS AND ADVANCES		
Advance Tax	15,251.80	2,000.00
TDS Receivable	17,885.87	3,937.94
Others	47,862.90	-
GST Receivable	78,314.64	111,519.78
Total	159,315.21	117,457.72
2.15 CASH AND CASH EQUIVALENTS		
Cash in hand	1,536.08	4,983.14
Bank Balance	10,206.66	24,648.21
Total	**11,742.74**	**29,631.35**
2.16 OTHER CURRENT ASSETS		
Advance to land Purchase	486,010.00	-
Total	**486,010.00**	-
2.17 REVENUE FROM OPERATION		
Supplies(Sales and Services)	655,482.24	1,514,859.56
Total	655,482.24	1,514,859.56
2.18 OTHER INCOME		
Rent	-	-
Sale of Fixed Assets	-	-
Others Income	911.84	13,662.66
Total	**911.84**	**13,662.66**
2.19 COST OF CONSTRUCTION AND DEVELOPMENT		
Materials Consumed	543,582.19	1,328,711.86
Labour Cost	9,689.07	28,061.94
Others Direct Exp.	13,668.76	18,845.59
Land Purchase Adjusted Rectified as Direct Exp	-	-
Total	**566,940.02**	**1,375,619.39**
2.20 INCREASE/ DECREASE IN INVENTORIES		
Opening Stock	723,200.78	690,130.87
Closing Stock	771,249.21	723,200.78
Total	**-48,048.43**	**-33,069.91**
2.21 EMPLOYEES BENEFITS EXPENSES		
Director's Remuneration	39,000.00	39,000.00
Employee Remuneration	8,620.00	21,910.00
Total	47,620.00	60,910.00
2.22 FINANCE COST		
Interest on Secured Loan	2,917.10	5,530.18
Interest on Unsecured Loan	337.50	-
Other Interest	-	-
Total	**3,254.60**	**5,530.18**

Anand Kumar Shaw & Company GAYA Chartered Accountants