BHARTI MERTIYA DEEPAK CONSTRUCTION Ground Floor Vasudeo City Opposite Raj Hans Guest House Rajendra Path, Patna- 800001	ASSESSMENT YEAR : 2023-2024 ACCOUNTING YEAR : 31.03.2022 STATUS : FIRM JURISDICTION: ITO WD4(1),PATNA DATE OF INCORPORATION: 05-10-2020 PAN: AAWFB8664R

Computation Of Total Income	Amount (₹)
1.Income from Business	
Net Profit as per Profit and Loss A/c before Partner's Interest and Remuneration	(3,438)
Total Tax Liability Before Cess	-
Add: Health & Education Cess @4%	-
Net Tax liability	-

BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

BALANCE SHEET

As at 31st March, 2023

(All amounts in ₹ unless otherwise stated)

	Note	As at 31st March, 2023	As at 31st March, 2022
CONTRIBUTIONS & LIABILITIES			
Partner's Funds			
Partners Contribution	3	**76,79,744.00**	76,83,182.00
Non Current Liabilities			
Unsecured Loan	4	**1,19,50,000.00**	1,03,00,000.00
Current Liabilities			
Other Current Liabilities	5	**11,800.00**	11,800.00
Short Term Provisions	6	**-**	13,940.00
Total Contribution & Liabilities		**1,96,41,544.00**	**1,80,08,922.00**
ASSETS			
Non Current Assets			
Property Plant and Equipment	7	**24,308.60**	40,513.60
Non Current Investments			
Other Non Current Investments	8	**3,21,134.00**	3,04,622.00
Current Assets			
Inventories	9	**32,61,174.40**	21,22,726.24
Cash and Cash Equivalents	10	**3,42,507.00**	1,60,060.16
Short Term Loans & Advances	11	**1,56,92,420.00**	1,53,81,000.00
Total Assets		**1,96,41,544.00**	**1,80,08,922.00**
Summary of Significant Accounting Policies	2		

The accompanying notes are an integral part of the accounts

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

Sooraj Bharti
(Partner)

BHARTI MERTIYA DEEPAK CONSTRUC

Partner

Deepak Sagar
(Partner)

BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

STATEMENT OF PROFIT & LOSS

For the year ended 31st March, 2023

(All amounts in ₹ unless otherwise stated)

	Note	Year Ended 31st March,2023	Year Ended 31st March,2022
REVENUE FROM OPERATIONS		-	-
Other Income	12	**16,512.00**	4,622.00
TOTAL INCOME (A)		**16,512.00**	**4,622.00**
EXPENSES			
Cost of Materials Consumed	13	-	84,388.00
Changes in Inventories	14	**(11,38,448.16)**	(21,22,726.24)
Depreciation & Amortisation Expenses	15	**16,205.00**	10,128.40
Other Expenses	16	**11,42,193.16**	20,28,209.84
TOTAL EXPENSES (B)		**19,950.00**	-
Profit before Tax (A-B)		**(3,438.00)**	4,622.00
Tax Expense:			
Current tax		-	1,440.00
Profit After Tax		**(3,438.00)**	3,182.00
Net Profit Transfer to Balance Sheet		**(3,438.00)**	**3,182.00**
Summary of Significant Accounting Policies	2		

The accompanying notes are an integral part of the accounts

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

Sooraj Bharti

(Partner)

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

Deepak Sagar

(Partner)

BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

NOTES

to the financial statements for the year ended 31st March, 2023 (Contd.)

(All amounts in ₹ unless otherwise stated)

3) PARTNER'S CAPITAL ACCOUNT

	Profit Sharing Ratio	As at 31st March, 2022	Amount Introduced	Share of Profit	Amount Withdrawn	As at 31st March, 2023
Sooraj Bharti	33.33%	11,060.67	-	(1,146.00)	-	9,914.67
Kailash Chand	33.33%	1,61,060.67	-	(1,146.00)	-	1,59,914.67
Deepak Sagar	33.34%	75,11,060.67	-	(1,146.00)	-	75,09,914.67
	100.00%	76,83,182.00	-	(3,438.00)	-	76,79,744.00

4) UNSECURED LOANS

	As at 31st March, 2023	As at 31st March, 2022
Unsecured Loans		
- From Others	1,19,50,000.00	1,03,00,000.00
	1,19,50,000.00	1,03,00,000.00

5) OTHER CURRENT LIABILITIES

	As at 31st March, 2023	As at 31st March, 2022
Liabilities For Expenses	11,800.00	11,800.00
	11,800.00	11,800.00

6) SHORT TERM PROVISION

	As at 31st March, 2023	As at 31st March, 2022
Provision for Income Tax	-	1,440.00
Provision for Audit Fee	-	12,500.00
	-	13,940.00

8) OTHER NON CURRENT INVESTMENT

	As at 31st March, 2023	As at 31st March, 2022
Fixed Deposit (Against Bank Guarantee)	3,21,134.00	3,04,622.00
	3,21,134.00	3,04,622.00

9) INVENTORIES

	As at 31st March, 2023	As at 31st March, 2022
Construction Work In Progress	11,38,448.16	21,22,726.24
	11,38,448.16	21,22,726.24

BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

Note:- 7 -PARTICULARS OF DEPRECIATION ALLOWABLE AS PER INCOME TAX ACT, 1961

Particulars	Rate of Depreciation	W.D.V. As on 01.04.2022 Amount (`)	Addition during the year		Total Amount (`)	Depreciation Amount (`)	W.D.V. As on 31.03.2022 Amount (`)
			Exceeding 180 days Amount (`)	Below 180 days Amount (`)			
Office Equipments	40%	40,513.60			40,513.60	16,205.00	24,308.60
	Total:	**40,513.60**	-	-	**40,513.60**	**16,205.00**	**24,308.60**

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

NOTES

to the financial statements for the year ended 31st March, 2023 (Contd.)

(All amounts in ₹ unless otherwise stated)

10) CASH AND CASH EQUIVALENTS

	As at 31st March, 2023	As at 31st March, 2022
Cash-In-Hand	**2,55,532.00**	1,38,467.00
Cash-at-Bank		
- Balance in Current A/c with Indian Overseas Bank	**86,975.00**	21,593.16
	3,42,507.00	**1,60,060.16**

11) SHORT TERM LOANS & ADVANCES

	As at 31st March, 2023	As at 31st March, 2022
Loan & Advances to Related Parties	**73,27,420.00**	72,41,000.00
Advances for Development of Land	**46,50,000.00**	45,00,000.00
Advances to Suppliers for Goods & Services	**37,15,000.00**	36,40,000.00
	1,56,92,420.00	**1,53,81,000.00**

12) OTHER INCOME

	Year Ended 31st March,2023	Year Ended 31st March,2022
Interest on Fixed Deposit	**16,512.00**	4,622.00
	16,512.00	**4,622.00**

13) COST OF MATERIALS CONSUMED

	Year Ended 31st March,2023	Year Ended 31st March,2022
Inventory of materials at the beginning of the year		
Construction Materials	-	-
	-	-
Purchases		
Construction Materials	-	84,388.00
	-	**84,388.00**
Less: Inventory of materials at the end of the year		
Construction Materials	-	-
	-	-
Raw Material Consumed	-	**84,388.00**

BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

NOTES

to the financial statements for the year ended 31st March, 2023 (Contd.)

(All amounts in ₹ unless otherwise stated)

14) CHANGE IN INVENTORIES OF STOCK IN PROCESS

	Year Ended 31st March,2023	Year Ended 31st March,2022
Inventories at the beginning of the year		
Construction Work In Progress	**21,22,726.24**	-
	21,22,726.24	-
Inventories at the end of the year		
Construction Work In Progress	**32,61,174.40**	21,22,726.24
	32,61,174.40	**21,22,726.24**
Decrease/ (increase)		
Construction Work In Progress	**(11,38,448.16)**	(21,22,726.24)
	(11,38,448.16)	**(21,22,726.24)**

15) DEPRECIATION & AMORTISATION EXPENSES

	Year Ended 31st March,2023	Year Ended 31st March,2022
Depreciation	**16,205.00**	10,128.40
	16,205.00	**10,128.40**

16) OTHER EXPENSES

	Year Ended 31st March,2023	Year Ended 31st March,2022
Incorporation Expenses	-	30,000.00
Bank Charges	**1,208.80**	5,090.52
Processing Fees	-	32,478.32
Memebership Fees	**10,000.00**	-
Repair and Maintennace	**1,390.00**	-
Professional Fees	**19,950.00**	
Audit Fee	-	24,300.00
Printing and Stationary	**6,799.00**	-
Advertisement Expenses	**5,000.00**	-
Legal Expenses	**10,000.00**	-
Travelling and Conveyance Expenses	**930.00**	-
Site Expenses	**6,25,000.00**	-
Salary and Wages	**2,61,755.00**	-
Fee, Rate & Taxes	**1,63,619.00**	64,200.00
Telephone and Internet Expenses	**17,040.36**	-
Stamp Duty & Other Charges	-	18,66,250.00
Miscellaneous Expenses	**19,501.00**	5,891.00
	11,42,193.16	**20,28,209.84**